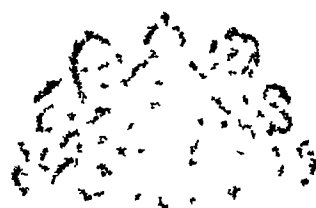


THE FINEST MANUAL,

LAW AND RUIFG.



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PREFACE.

MANY of the rules relating to Excise Administration in the United Provinces published in the Excise Manual of 1887 have been modified or become obsolete, and the present revised Manual is issued with the sanction of Government in supersession of the former edition. The authority for Rules 267 to 319 and 352, which embody (in addition to a few executive instructions) the notifications and rules relating to hemp drugs under sections 12, 13, 14, 15, 19, 21 and 65 of the Excise Act, XII of 1896, and also for Rules 351 to 427, and Rules 435 and 436, which embody the rules under sections 5 and 13 of the Opium Act (I of 1878), is noted in each case in the heading or margin of these rules. The rules relating to hemp drugs have been rearranged in order of subjects in a more convenient form than when they were published. Alterations requiring notification in the Gazette under the Act have been duly notified, and all other alterations in the rules previously published have been made by the Board of Revenue with the sanction of the Local Government. The remaining rules and executive instructions published in the Manual supersede all rules and executive instructions dealing with similar matters hitherto in force in the United Provinces.

The following rules have been made by the authority and under the provisions noted below —

Rule	Authority making rule	Under—
Rule 27 (part)	Board of Revenue	Section 65, Act XII of 1896
Rules 43 to 45	Ditto	Ditto
Rules 57 to 72	Ditto	Ditto
Rule 80	Ditto	Ditto
Rule 83	Ditto	Ditto
Rules 97 to 116	Board of Revenue with the sanction of the Local Government.	Section 9, Act XII of 1896
Rules 118 to 123	Board of Revenue	Section 2, Act XVI of 1863
Rules 129 to 149	Ditto	Section 9, Act XII of 1896
Rules 157 to 231	Ditto	Section 10, ditto
Rules 232 to 237	Ditto	Section 65, ditto
Rules 239 to 242	Ditto	Section 65, ditto
	Ditto	Section 29, ditto
	Ditto	Section 65 (e), ditto
Rules 478 to 491	Local Government with sanction of Governor General in Council	Section 13 (a), Act I of 1878
	Board of Revenue	Section 65, Act XII of 1896
Rules 482 to 488	Local Government with sanction of Governor General in Council	Section 13 (a), Act I of 1878
Rules 549 to 570	Board of Revenue ...	Section 65, Act XI of 1896

ALLAHABAD
The 1st July 1904

A B BRUCE,
Commissioner of Excise,
United Provinces

THE EXCISE MANUAL.

PART I

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THE REVENUE MANUAL.

Second Edition.

PART I

1857

ACT XIII OF 1857.

(The Opium Act, 1857, to amend the law relating to the cultivation of the poppy and the manufacture of opium in the Province of East-William in Bengal.)

AN ACT to amend and amend the law relating to the cultivation of the poppy and the manufacture of opium in the Province of East-William in Bengal.*

Whereas the existing law relating to the cultivation of the poppy and the manufacture of opium on account of Government is inconsistent with the practice which now obtains under agreement between the opium agents and the cultivators, and it is expedient that such inconsistency should be removed, and whereas it is also expedient (that certain obsolete regulations relating to the provision of opium should be formally repealed, and) that the laws for preventing the illicit cultivation of the poppy, and for regulating the cultivation of the poppy and the manufacture of opium on account of Government, should be consolidated and amended, It is enacted as follows:—

3 The superintendence of the provision of opium for Government shall be entrusted to agents, or other officers, being covenanted servants of the Company duly appointed by Government in that behalf, who shall perform the duties connected therewith under the control and direction of the Board of Revenue in Calcutta.

The agents, or other officers as aforesaid, shall be assisted by deputy agents and sub-deputy agents, or such other officers, covenanted or uncovenanted, as the Government may from time to time appoint for the purpose.

* Declared to apply to the whole of the United Provinces, except the scheduled districts, by the Laws Local Extent Act XI of 1871. It has been declared, by notification No 1746, dated 2nd November 1876, under the Scheduled Districts Act 1873, to be in force in Kaimash and Garhwal; by notification No 638, dated 30th May 1879, in the scheduled portion of the Mirzapur district and by notification No 1554, dated 22nd September 1876 in the Tarai paraganas declared to apply to the whole of Oudh by section 3 of the Oudh Laws Act, 1876, modified as specified in part II of the second schedule to that Act.

† Repealed by Act II of 1891.

(Sections 4—8)

The Collector of the district shall ordinarily, and unless Government shall otherwise direct, be *ex-officio* deputy agent, and the relative duties and powers of the deputy agents and sub-deputy agents shall be from time to time regulated by the said Board with the sanction of Government

4 The opium agents and their subordinate officers of every description are declared amenable to the civil courts for all acts done by them in their official capacity, except as otherwise herein provided

But no suit shall be instituted against an agent, or any subordinate officer, for any act done in his official capacity, unless the person who shall consider himself aggrieved by the act of such agent or officer shall have first made application for redress to the agent himself

In the event of such person not being satisfied with the order which the agent may pass upon his application, it shall then be competent to him either to lay his case by petition before the Board of Revenue, or at once to seek redress in the civil court

5 The opium agents shall not, in their official capacity, institute any suit in a civil court without the previous sanction of the Board of Revenue

6 In cases in which the Board of Revenue may judge it expedient, or in which they may be so directed by Government, they may take upon themselves, or entrust to an officer specially appointed for the purpose, the superintendence of the prosecution or defence of any suit or appeal in which they or an agent, or any other officer subordinate to them, may be engaged, instead of leaving such superintendence to the agent or any other officer

7 The Board of Revenue, with the sanction of Government, shall from time to time fix the limits within which licenses may be given for the cultivation of the poppy on account of Government

With the like sanction they shall from time to time fix the price to be paid to the cultivators for the opium produced

The price shall be fixed at a certain sum per seer of eighty tolas for opium of a certain standard consistence, and shall be subject to a rateable reduction, according to a scale sanctioned by the Board of Revenue, for opium of a consistence below the standard

8 The sub-deputy agents, or other officers entrusted with the superintendence of the cultivation, shall, at the proper period of the year, issue licenses to the cultivators who may choose to engage to cultivate the poppy, and to deliver the produce to the officers of Government at the established rates

Every license shall specify the number of bighas which the party engage and is authorized to cultivate, and shall be in such form as the agent, with the sanction of the Board of Revenue, may direct

(Sections 9—12)

A counterpart engagement, in conformity with the tenor of the license, shall be taken from the cultivator

9 It shall be at the option of every cultivator to enter into engagements for the cultivation of the poppy or not as he may think fit, and any sub-deputy agent or other officer as aforesaid or any inferior officer employed in the provision of opium, who shall compel, or use any means to compel, any cultivator to enter into engagements, or to receive advances, for the cultivation of the poppy, shall be liable to be dismissed from his situation

It shall be at the option of the sub deputy agent or other officer as aforesaid to withhold a license from any cultivator whenever he may think proper so to do

Any person to whom a license has been refused may appeal to the agent, and the decision of the agent shall be final

10 If it shall be found that any cultivator who has received advances from Government has not cultivated the full quantity of land for which he received such advances, he shall be liable to penalty of three times the amount of the advances received for the land which he has failed to cultivate, and the said penalty may be adjudged by the deputy agent or collector on the complaint of the sub-deputy agent or other officer as aforesaid

Any person dissatisfied with the judgment of the deputy agent or collector may appeal to the agent, and the decision of the agent shall be final

11 All opium, the produce of land cultivated with poppy on account of Government, shall be delivered by the cultivators to the sub-deputy agents or other district officers, or shall be brought by them to the sadr factory, as the agent may direct

And no such opium shall be liable to be distrained or attached by a zamindar or other proprietor, or a farmer of land, for the recovery of arrears of rent, or by any other creditor of a cultivator under any order or decree of court, but the sum due to the cultivator on account of such opium may be attached by order of court in the hands of the agent or of the district officer under the rules in force for such attachments

12 All opium delivered by the cultivators to the sub-deputy agent or other district officer shall, before it is forwarded to the sadr factory, be weighed, examined and classified according to its quality and consistence by that officer, or his assistant if duly authorized by the agent in that behalf, in the presence of the cultivators and in conformity with rules sanctioned by the Board of Revenue

Any cultivator who may be dissatisfied with the classification of the district officer shall be at liberty either to take his opium to the sadr factory, or to have it forwarded thither by such officer separate from the opium respecting which no dispute has arisen.

(Sections 13—16)

13 All opium forwarded by the district officers to the sadr factory, and all opium delivered at the sadr factory by the cultivators, shall be there weighed and examined by the opium examiner or other officer duly authorized in that behalf, agreeably to rules sanctioned by the Board of Revenue, and the quality and consistence of the opium, and the deductions from or additions (if any) to the standard price to be made in accordance with the said rules, shall be determined by the result of such examination

The decision of the examiner or of the agent, in cases in which a reference to the agent may be prescribed by the said rules, shall be final and conclusive, and not open to question in any court

14 When opium delivered by a cultivator, either to a district officer or at the sadr factory, is suspected of being adulterated with any foreign substance, it shall be immediately sealed up, pending examination by the opium examiner, and notice of such intended examination shall be given to the cultivator

If upon such examination the opium shall be found to be so adulterated, the agent, on the report of the examiner, may order that it be confiscated, and the order of the agent shall be final and not open to question in any court

15 The weights and scales made use of in the sadr factories and at the district kothis, shall be provided by the Board of Revenue

Every district officer shall annually before beginning to weigh the opium of the season, examine the weights and scales in use in his district and shall report the result of such examination to the agent

The agent shall make a similar examination of the weights and scales of the sadr factory, and shall report the result to the Board

No weights or scales shall be made use of which on any such examination have not been found to be strictly accurate

It shall be the duty of all officers who may superintend the weighing of opium to see that the opium is weighed fairly with an even beam, and the practice of taking excess weight for the purpose of turning the scale, or as an allowance for drayage and wastage, is hereby prohibited

16 The accounts of the cultivators shall be adjusted annually by the district officers as soon after the conclusion of the weighing and examination as possible, and any balance that may remain due from any cultivator or from any mahito or intermediate manager, may be recovered by the district officer by distress and sale of the property of defaulter or of his surety, in the same manner and under the same rules as the property of defaulting cultivators in estates held khâs may be distrained and sold by the collector for the recovery of an arrear of rent or revenue

Provided that no warrant of distress and sale shall be issued by any district officer without the sanction of the agent previously

(Sections 17—21)

17 Any officer of the Opium Department who shall receive any fee, gratuity, perquisite or allowance, either in money or effects, under any pretence whatsoever, from any cultivator, or from any other person employed or concerned in the provision of opium, other than the authorized allowances of his situation, shall be dismissed from his office, and, on conviction before a magistrate, shall be liable to a fine not exceeding five hundred rupees

18. If any zamindár or other proprietor of land, or any farmer of land, shall exact from any raiyat on account of his poppy land any illegal cess or any higher rate of rent than he is lawfully entitled to demand, the raiyat, or the sub-deputy agent, or other district officer on his behalf, may institute a suit before the collector and recover from such proprietor or farmer the sum exacted by him in excess of his lawful demand, together with a penalty of treble the amount of such excess, and such suit shall be tried according to the rules prescribed for suits instituted before a collector relating to arrears or exactions of rent

19 Any cultivator entering into engagements for the cultivation of the poppy on account of Government, who may embezzle, or otherwise illegally dispose of, any part of the opium produced, shall be liable to a penalty not exceeding ten times the fixed price of the opium which he may be proved to have so disposed of, or to a fine not exceeding five hundred rupees if the amount of the said penalty be less than that sum, and the opium, if found, shall be liable to confiscation

20 Any person purchasing or receiving any opium from a cultivator or other person who may have entered into engagements for the cultivation of the poppy, or who may be employed in the provision of opium on account of Government, or bargaining for the purchase of opium with such cultivator or person, or in any way causing or encouraging such cultivator or person to embezzle or illegally dispose of any opium, and any officer of the Opium Department conniving in any way at the embezzlement or illegal disposal of any opium, shall be liable to a fine not exceeding one thousand rupees, unless the opium purchased, bargained for, or illegally disposed of, shall exceed the weight of thirty-one seers and a quarter, in which case the fine may be increased, at a rate not exceeding thirty-two rupees per seer for all such opium in excess of that weight, and the opium, if found, shall be liable to confiscation

21 Any person who shall cultivate the poppy without license from a sub-deputy agent or other officer duly authorized in that behalf, and any person who shall in any way cause, encourage or promote such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, unless the quantity of land so illegally cultivated shall exceed twenty bighas in which case the fine may

(Sections 22—24)

be at the rate of twenty-five rupees per bigha and the poppy plants shall be destroyed, or, if any opium have been extracted from them, it shall be seized and confiscated

If the opium shall have been extracted and shall not be seized, the offender shall be liable to a further fine not exceeding the rate of thirty-two rupees per bigha of land illegally cultivated

22 All proprietors, farmers, tahsildars, gumashtas, and other managers of land shall give immediate information to the police or abkari darogahs, or opium gumashtas, or to the magistrates, collectors, or officers in charge of the abkari mahál, or to the agents, their deputies, or sub-deputies, of all poppy which may be illegally cultivated within the estates or farms held or managed by them, and every proprietor, farmer, tahsildar, gumashta, or other manager of land, who shall knowingly neglect to give such information, shall be liable to the penalties for illegal cultivation prescribed in the last preceding section

23 All police and abkari darogahs and opium gumashtas, and all native officers of Government of whatever description, and all chaukidars, parks, and other village police officers, shall give immediate information to the authority to which they are subordinate when it may come to their knowledge that any land has been illegally cultivated with poppy, and such authority shall transmit the information to the sub-deputy agent, or other officer superintending the cultivation of the poppy if in a district where the poppy is cultivated on account of Government, or to the collector or officer in charge of the abkari mahál if in a district where the poppy is not so cultivated

Every police or abkari darogah, opium gumashta, native officer, chaukidar or other police officer as aforesaid, who shall neglect to give such information, or shall in any respect connive at the illicit cultivation of the poppy, shall be liable to a fine not exceeding one thousand rupees if the offender be an officer of the Opium Department, or in any other case to a fine not exceeding five hundred rupees

24 Whenever a police or abkari darogah or opium gumashta shall receive intelligence of any land within his jurisdiction having been illegally cultivated with poppy, he shall immediately proceed to the spot, and, if the information be correct, shall attach the crop so illegally cultivated, and report the same without delay to the authority to which he may be subordinate

He shall at the same time take security from the cultivator of the said land for his appearance before the Magistrate, and in the event of such cultivator not giving the required security, he shall send him in custody to the Magistrate

 R I N G

An offence under section 9 of the Opium Act (I of 1878) and not coming under section 14 of that Act, is a non-cognizable offence, and is therefore one for

(Sections 25—30)

which by section 1 of the Criminal Procedure Code, (1852) a police officer cannot arrest without warrant, and he has therefore under section 157 of the Code no authority to investigate such an offence without the order of a Magistrate; nor under section 157 can he make a search in respect of it. The power of arrest without warrant referred to in clause (a) of section 1 of the Criminal Procedure Code is an unqualified power, and not a conditional power, as in section 24 of Act XIII of 1857, which only gives the right to a police officer to arrest without warrant in case the accused does not furnish the security required by that section. When a police officer, therefore, in respect of an offence under section 9 of the Opium Act not coming under section 14 of the Act, made a search in the house of the accused without an order of a Magistrate—*Held*, that his action could not be justified, either under section 24 of Act XIII of 1857 or under the Code of Criminal Procedure, and that he was liable in an action for damages for the illegal search. *Biswajit Saha v. Tarak Nath Chaudhuri*, 21 Calcutta 691.

25 Proprietors, firmers, tahsildars, gumashias, and other managers of land, shall be at liberty to attach any poppy grown in opposition to the provisions of this Act in any estate or farm held or managed by them, and shall immediately report such attachment to the nearest police or abkari darogh or opium gumashia who shall thereupon proceed in conformity with the rules contained in the last preceding section.

26 Except as otherwise herein provided, all fines, penalties and confiscations prescribed by this Act shall be adjudged by the Magistrate on the information of the deputy agent or sub-deputy agent in districts in which the poppy is cultivated on account of Government, and in other districts on the information of the collector or officer in charge of the abkari mahal.

Provided that no information of an offence against this Act shall be admitted unless it be preferred within the period of one year after the commission of the offence to which the information refers.

27 When any person is sentenced to pay any fine or penalty under this Act, such person, in default of payment of the same, may be imprisoned by order of the Magistrate for any time not exceeding six months, or until the fine is sooner paid.

28 Whenever any person shall be convicted of an offence against this Act after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months, and a like punishment of imprisonment not exceeding six months shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

29 Every person who shall be imprisoned under the last preceding section, or on account of the non-payment of any fine or penalty prescribed by this Act, unless such person be an officer of Government or a village police officer convicted of an offence under section 17, 20, or 23, shall be imprisoned in the civil jail.

30 One-half of all fines and penalties levied from persons convicted of offences under sections 19, 20, and 21 of this Act, together with a reward of one rupee eight annas for each seer of

(Section 31)

opium confiscated and declared by the Civil Surgeon to be fit for use, shall, upon adjudication of the case, be awarded to the officer or officers who apprehended the offender, and the other half of such fines and forfeitures, together with a reward of one rupee eight annas for each seer of opium confiscated as aforesaid, shall be given to the informer

If in any case the fine or penalty is not realized, the Board of Revenue may grant such reasonable reward, not exceeding the sum of two hundred rupees, as may seem to them fit

31 The Governor General of India in Council may authorize, by an order of Government, the cultivation of the poppy and the manufacture of opium in any district or districts without license from a sub-deputy opium agent or other officer of Government, and when such order has been published, all the provisions of this Act shall cease to have effect in such district or districts

Provided always that the Government may prescribe rules for the delivery of the opium so produced to officers of Government appointed to receive it, and when such rules have been passed, any cultivator or other person engaged in the cultivation of the poppy and manufacture of opium who shall dispose of any opium other wise than is allowed by such rules, and any person who shall purchase or receive any such opium in contravention of the said rules shall be subject to the penalties prescribed in section 19 of this Act, and such penalties may be adjudged by a Magistrate on the information of any officer of Government or of any other person

THE OPIUM ACT OF 1878^[a].

(I of 1878)

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL
(Received the assent of the Governor-General on the 9th
January, 1878)

An Act to amend the law relating to Opium

[As modified up to the 1st July 1891]

WHEREAS it is expedient to amend the law relating to opium, Preamble.
It is hereby enacted as follows —

1 This Act may be called the Opium Act, 1878,

Short title

It shall extend to such local areas^[a] as the Governor-General
in Council may, by notification in the Gazette of India, from time
to time direct,

Local extent

And it shall come into force in each of such areas on such
day as the Governor-General in Council in like manner directs in
this behalf

Commence-
ment.

2 [Repeal and amendment of enactments] Repealed by
Acts XII of 1891 and IV of 1891

3. In this Act, unless there be something repugnant in the
subject or context,—

Interpreta-
tion clause

“Opium” includes also poppy-heads, preparations or admix-
tures of opium, and intoxicating drugs prepared from the poppy

“Magistrate” means, in the Presidency-towns, a Presidency
Magistrate, and elsewhere a Magistrate of the first class or (when
specially empowered by the Local Government to try cases under
this Act) a Magistrate of the second class

“Import” means to bring into the territories administered by
any Local Government from sea, or from foreign territory, or
from a territory administered by any other Local Government

[*] The Act has been extended to the following local areas from the date
specified against each —

the United Provinces of Agra and Oudh, from 2nd February, 1878 [Gazette of
India, 1878, Pt 1, p 68],

the Bombay Presidency, from 1st April, 1878 [*ib*, p 231],

Bengal, from 21st August, 1878 [*ib*, p 526],

Lower Burma, from 29th March, 1879 [*ib*, 1879, Pt I, p 76],

Assam, from 1st April, 1879 [*ib*, p 259],

the Central Provinces, from 28th June, 1879 [*ib*, p 441],

Ajmer-Merwara, from 2nd August, 1879 [*ib*, p 466],

the Panjab, from 1st April, 1880 [*ib*, 1880, Pt 1, p 16],

the Madras Presidency, from 1st July, 1880 [*ib*, p 518],

Coorg, from 1st April, 1882 [*ib*, 1882, Pt 1, p 135], and

Upper Burma (except the Shan States), from 15th September, 1888 [*ib*, 1888,
Pt I p, 421 (Notifications Nos 75 and 5052, dated 15th September,
1888)]

(Sections 4—5)

“Export” means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government

“Transport” means to remove from one place to another within the territories administered by the same Local Government

4 Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

- (a) cultivate the poppy ,
- (b) manufacture opium ,
- (c) possess opium ,
- (d) transport opium ,
- (e) import or export opium , or
- (f) sell opium

RULING

The plaintiff, who held the farm of the right to retail opium at certain shops in a district and whose lease contained a clause prohibiting sub-letting without the Collector's permission, entered into an agreement with the defendant to sub let to him on certain conditions, the management of certain shops in the district for one year without the Collector's permission. After the expiration of the year, the plaintiff brought a suit against the defendant to recover the balance due to him under the agreement and obtained a decree —

Held, reversing the decree, that the agreement not being permitted by the rules framed under the Opium Act (1 of 1878) was forbidden by section 4 of the Act, and was void as having in view an object forbidden by law

Held further that the plaintiff could not recover the price of the opium supplied to the defendant, inasmuch as advances made for an illegal purpose subsequently carried out, cannot be recovered—*Raghunath Lalman versus Nathu Harji Bhate* I L R 19, Bom 626

5 The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time, by notification in the local Gazette, make rules consistent with this Act, to permit absolutely, or subject to the payment of duty or to any other conditions, and to regulate, within the whole or any specified part of the territories administered by such Government, all or any of the following matters —

- (a) the cultivation of the poppy
- (b) the manufacture of opium ,
- (c) the possession of opium ,
- (d) the transport of opium ,
- (e) the importation or exportation of opium , and
- (f) the sale of opium, and the farm of duties leviable on the sale of opium by retail

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under

Sections 6—7)

the law relating to sea-customs [a] for the time being in force or under section 6

RULING

Section 5 of the Opium Act (1 of 1878) declares that the Local Government, with the previous sanction of the Governor General in Council, may make rules consistent with the Act regulating the sale of opium. Under this section rules were made by the Government of Bengal with the previous sanction of the Governor General in Council on the 21st February 1878, rule 15 (1) of which declares that a person to whom a license has been granted may sell opium by retail in accordance with the conditions specified in the license. The conditions of the license for retail sale of opium are contained in Form No. 1 made under rule 15. Under article 13 of this form, the holder of the license is to keep a daily correct account showing the quantity of opium received and sold, and other details. Article 13 sets out that on infringement of any of the conditions contained in the form or imposed by the Opium Act the license may be cancelled. The petitioner, a licensed vendor of opium, was convicted of having kept incorrect accounts in contravention of the rules made under section 5 of the Opium Act, and having thereby committed an offence punishable under section 9 of that Act. He was sentenced to pay a fine of Rs. 200 and in default of payment to undergo rigorous imprisonment for four months. *Held*, that the conviction and sentence must be set aside, there being nothing in any of the rules made under section 5 of the Act which would make the preparation of an incorrect account punishable under section 9.—*Uriesh Chunder Ghosh versus Queen Empress, I L R, Cal 571*

6 The Governor-General in Council may, from time to time, by notification in the Gazette of India, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed

Duty on
opium
imported
by land

7 The Governor-General in Council may, by order notified in the Gazette of India,—

Warehousing
opium.

(a) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and

(b) cancel any such order

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,—

(c) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(d) cancel any such declaration.

An order under clause (b) shall cancel all previous declarations under clause (c) of this section relating to places in the territories to which such order refers

[a] See Act VIII of 1878 (Chapter VIII), a revised edition of which, as modified up to 1st July, 1891, has been published by the Legislative Department

(Sections 8—9)

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse

8 The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium warehoused under section 7, the levy of fees for such warehousing, the removal of such opium for sale or exportation, and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same

9 Any person who, in contravention of this Act, or of rules made and notified under section 5 or section 8,—

- (a) cultivates the poppy, or
- (b) manufactures opium, or
- (c) possesses opium, or
- (d) transports opium, or
- (e) imports or exports opium, or
- (f) sells opium, or
- (g) omits to warehouse opium, or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule, shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both,

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced

RULINGS

1 *Wrongful entrance and illegal search, liability of police officer for*—An offence under section 9 of the Opium Act (I of 1878), and not coming under section 14 of that Act is a non cognizable offence and is therefore one for which, by section 4 of the Criminal Procedure Code (1882) a police officer cannot arrest without warrant and he has therefore under section 155 of the Code no authority to investigate such an offence without the order of a Magistrate, nor under section 165 can he make a search in respect of it. The power of arrest without warrant referred to in clause (a) of section 4 of the Criminal Procedure Code is an unqualified power, and not a conditional power as in section 24 of Act VIII of 1857, which only gives the right to a police officer to arrest without warrant in case the accused does not furnish the security required by that section. Where a police officer therefore, in respect of an offence under section 9 of the Opium Act not coming under section 14 of the Act, made a search in the house of the accused without an order of a Magistrate—*Held* that his action could not be justified, either under section 24 of Act VIII of 1857 or under the Code of Criminal Procedure and that he was liable in an action for damages for the illegal search. *Bahadur Singh v. Tarak Nath Chaudhary* 24 Calcutta 691.

(Sections 10—11)

2 *Transport of opium*—A person having a license for the possession of opium as a medical practitioner, limited to eight *pollums* of opium, sent his servant to buy from a licensed dealer at Sholavaram and bring to Madras four *pollums* of opium, he was convicted of the offence of transporting opium without a license — *Held*, the conviction was right *Queen Empress v Ramanujam*, I L R 13, Mad 191

3 *Illegal sale of opium*—*Liability of master for act of servant*—Contrary to the conditions of his master's opium license, the servant sold a preparation of opium between sunset and sunrise. The master was not present, and there was no evidence to show that he had directly or otherwise authorized the illegal sale — *Held* that the master was not liable to a penalty under section 9 of Act I of 1878 *In the matter of Bhobun Chunder Shaw* 11 C L R 464

4 *Criminal Procedure Code, Meaning of the term "personally interested"*—A Magistrate in charge of the excise and opium administration of a district is not "personally interested" in the observance of the provisions of Act I of 1878. He is therefore not precluded from exercising jurisdiction in respect of offences against the abovementioned Act. *In the matter of the petition of Ganeshi*, I L R, 15 All 192 (F B)

5 *No jurisdiction in Court of Session*—*Held* that inasmuch as a conviction of an offence punishable under Act No I of 1878 must be by a Magistrate, a Magistrate taking cognizance of such an offence has no power to commit to the Court of Session *Queen-Empress v Schade and another*, I L R 19 All 465

6 *Possession of chandu in quantity larger than that allowed by law*—*Abetment—Presence in "chandu den"* *Held* that the fact of the presence of a person in a "chandu den" where several persons were smoking *chandu*, or even of his being found smoking there, could not warrant his conviction for abetment of the offence on the part of the master of the establishment of possessing *chandu* to a larger amount than that allowed by law *In the matter of King Emperor v Chote Lal*, All W N (1901) 118

7 Several persons were found together in a room, some of them smoking *chandu*. In the room were also found two pipes for smoking *chandu*, jars containing about five tolas of *chandu*, seven heads rests and "the usual paraphernalia of a *chandu* den" *Held* that the circumstances disclosed led up to one inference only, namely, that the *chandu* found was exposed for sale, and that the persons found in the den were persons to whom it was being sold for smoking purposes *In the matter of King Emperor V Bakir* All W N (1902) 17

10 In prosecutions under section 9, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act

Presumption in prosecutions under section 9

11. In any case in which an offence under section 9 has been committed,—

Confiscation of opium

(a) the poppy so cultivated,

(b) the opium in respect of which any offence under the same section has been committed,

(c) where, in the case of an offence under clause (d) or (e) of the same section the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting,

(d) where, in the case of an offence under clause (f) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

(Sections 12—14)

shall be liable to confiscation

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation

12 When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate

Whenever confiscation is authorized by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the district or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation

Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto, and the evidence (if any) which they produce in support of their claims

13 The Local Government may, with the previous sanction of the Governor-General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

- (a) the disposal of all things confiscated under this Act, and
- (b) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act

14 Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,—

- (a) enter into any such building, vessel or place,
- (b) in case of resistance, break open any door and remove any other obstacle to such entry,
- (c) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason

(Sections 15—19)

to believe to be liable to confiscation under section 11 or any other law for the time being in force relating to opium, and

- (d) detain and search, and, if he think proper, arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

RULING

Baba'ul Shah versus Tara' Nath Chaudhry, 21 Calcutta 691, see section 9, Act I of 1878.

15 Any officer of any of the said departments may—

- (a) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section 11 or any other law for the time being in force relating to opium,

Power to seize opium in open places.

- (b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company

Power to detain, search and arrest.

16 All searches under section 14 or section 15 shall be made in accordance with the provisions of the Code of Criminal Procedure

Searches how made

17 The officers of the several departments mentioned in section 14 shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act

Officers to assist each other

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

Vexatious entries, searches, seizures and arrests

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees

19 The Collector of the district, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed

Issue of warrants

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

(Sections 20—24)

20 Every person arrested, and thing seized, under section 14 or section 15, shall be forwarded without delay to the officer in charge of the nearest police-station, and every person arrested and thing seized under section 19 shall be forwarded without delay to the officer by whom the warrant was issued

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing

21 Whenever any officer makes any arrest or seizure under this Act, he shall, within forty-eight hours next after such arrest or seizure, make a full report of all the particulars of such arrest or seizure to his immediate official superior

22 In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail

Provided that, wherever Act No XIII of 1857 (*an Act to consolidate and amend the law relating to the cultivation of the poppy and the manufacture of opium in the Presidency of Fort William in Bengal*), or any part thereof, is in force, nothing in this section shall apply to such cultivation

23 Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium revenue, may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue

24 When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the district, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant, and, on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant

Provided that the execution of any process issued by such Collector, Deputy Commissioner [a] or other officer for the

[a] "Deputy Commissioner" was substituted for "Deputy Collector" by Act XII of 1901

(Section 25)

recovery of such amount shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer, and furnishes security to the satisfaction of such officer for the payment of the amount which such court may adjudge to be due from him to such farmer

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee

25 When any person, in compliance with any rule made hereunder, gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty, or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872 [a], section 74, and, upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue

Recovery of
penalties due
under bond

IX of 1872.

SCHEDULE

[ENACTMENT REPEALED]

Repealed by Act XII of 1891

STATEMENT OF REPEALS AND AMENDMENTS.

REPEALED IN PART

Act IV of 1894

REPEALED IN PART AND AMENDED

Act XII of 1891

[a] For Act IX of 1872 see the revised edition, as modified up to 1st June 1893, published by the Legislative Department

ACT XVI OF 1863.

AS AMENDED BY ACT VIII OF 1894

An Act to make special provision for the levy of the excise duty payable on spirits used exclusively in arts and manufactures or in chemistry.

WHEREAS it is expedient to make special provision for the levy of the excise duty payable on spirits used exclusively in arts and manufactures or in chemistry. It is enacted as follows:—

1 Spirits intended to be used exclusively in arts and manufactures or in chemistry may be removed from any licensed distillery in any part of British India on payment of duty (a) [not exceeding] five per cent on the value of the spirits, provided that no spirits shall be so removed until they have been effectually and permanently rendered unfit for human consumption

2 The Board of Revenue, or other authority specially authorized in that behalf by the local Government, shall prescribe from time to time, subject to the approval of the local Government, rules for ascertaining and determining that spirits proposed to be removed for the purposes aforesaid have been effectually and permanently rendered unfit for human consumption, as required by section 1 of this Act, for causing such spirits to be so rendered if necessary, by its own officers at the expense of the person who wishes to remove them, and for fixing the value of the spirit on which the *ad valorem* duty shall be levied.

3 Every person who shall wilfully contravene any rule prescribed by the Board of Revenue, or other authority as aforesaid, under the last preceding section of this Act, shall be liable, on conviction before any officer exercising the powers of a Magistrate, to a penalty not exceeding five hundred rupees for every such offence.

4 Every person who shall attempt, or shall connive at an attempt, to render fit for human consumption spirits removed from a distillery under the provisions of this Act, shall be liable to a penalty not exceeding one thousand rupees, and the possessor of such spirits on which such attempt has been made, or which may have been rendered fit for human consumption, shall be liable, on conviction before any officer exercising the powers of a Magistrate to a penalty not exceeding five hundred rupees.

5 Any penalty imposed under either of the last two preceding sections may, in case of non-payment, be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of the officer by whom such penalty was imposed

Preamble

Such spirits may be removed from distillery on payment of duty on condition

Rules for ascertaining and determining that spirits to be removed have been rendered unfit for human consumption, &c

Penalty for breach of such rules

Penalty for attempting to render fit for human consumption spirits removed under this Act

Such penalty how to be levied

(Sections 6—9)

6 In case any such penalty shall not be forthwith paid, any such officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security, to the satisfaction of such officer, for his appearance at such place and time as shall be appointed for the return of the warrant of distress

7 If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such penalty, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such penalty could be levied if a warrant of distress were issued, any such officer may, by warrant under his hand, commit the offender to the civil jail, there to be imprisoned, according to the discretion of such officer, for any term not exceeding two calendar months when the amount of penalty shall not exceed fifty rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other cases, the commitment to be determinable in each of the cases aforesaid on payment of the amount

* * * * *

9 In every case of conviction under section 3 or section 4 of this Act, the liquor or spirits, with the cask or vessel containing the same, and the cart, boat, and animal or animals employed in carrying such liquor or spirit, shall be liable to confiscation

* Repealed by Act VII of 1891

THE EXCISE ACT, 1896.

(XII of 1896)

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL

(Received the assent of the Governor-General on the 19th March 1896)

An Act to amend the law relating to the Excise revenue in force in Northern India, Burma and Coorg

WHEREAS it is expedient to amend the law in force in Northern India, Burma and Coorg relating to the production, sale, possession and import of spirit, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom, It is hereby enacted as follows:—

Preamble

CHAPTER I

PRELIMINARY

1 (1) This Act may be called the Excise Act, 1896

Title, local extent and commencement

(2) It extends to the territories administered respectively by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh, the Lieutenant-Governor of the Pánjáb, and the Chief Commissioners of the Central Provinces, Burma (inclusive of Upper Burma), Coorg, and Ajmer and Merwára, and

(3) It shall come into force at once

2 (1) The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof

Repeal

(2) But all rules made, powers conferred and licenses and farms granted under any of the enactments so repealed and in force at the commencement of this Act shall be deemed to have been respectively made, conferred and granted under this Act.

3 (1) In this Act—

Definitions

(a) "Chief Revenue-authority" means,—

in the territories administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh,—the Board of Revenue,

in the territories respectively administered by the Lieutenant-Governor of the Pánjáb and the Chief Commissioner of Burma,—the Financial Commissioner, and

in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmer and Merwára,—the Chief Commissioner

(Chapter I—Preliminary—Section 3)

* (b) "Collector" includes any Revenue-officer in independent charge of a district and any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Collector under this Act

(c) "Commissioner of Revenue" means any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Commissioner of Revenue under this Act

(d) "Magistrate" means any Magistrate exercising powers not less than those of a Magistrate of the second class, or any Magistrate of the third class specially authorized in this behalf by the Magistrate of the district

(e) "import" includes removal into one Province of British India from another

(f) "place" includes also house, boat and raft

(g) "tári" means the sap of any kind of palm-tree

† (h) "fermented liquor" means malt liquor, wine, pachwai and fermented tári, and in any provision of this Act, shall, if the Local Government, subject to the control of the Governor-General in Council, so directs, include any other fermented liquor, and also tári though it may not have perceptibly begun to ferment

(i) "spirit" means any liquor containing alcohol obtained by distillation

(j) the expression "intoxicating drugs" means ganja, bháng, charas, and every preparation and admixture of the same

(k) "hemp" means any variety of the hemp plant from which intoxicating drugs can be produced

(l) "tola" means a weight of one hundred and eighty grains Troy

(m) "ser" means a weight of eighty tolas

(n) the articles next hereinafter mentioned shall be deemed to be sold retail within the meaning of this Act when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say —

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles,

country spirit, one ser, and in Burma one reputed quart bottle, country fermented liquor, four sers, and in Burma four reputed quart bottles,

* The Collector of Jaunpur has been appointed to discharge the functions of a Collector in the Panwara Bhaqs of the Partabgarh district, and the Deputy Commissioner of Partabgarh those of a Collector in certain villages of the Allahabad district, and the Collector of Allahabad those of a Collector in certain villages in the Partabgarh district. (Notifications Nos $\frac{264}{XIII-351A}$, $\frac{266}{XIII-351A}$ and $\frac{268}{XIII-351A}$ dated 14th November 1894)

† Fermented liquor defined to include tári, sendhi, durbhara, boza and fermented tál. (Notification No 178 dated 17th July 1892)

(Chapter I.—Preliminary—Section 4 Chapter II—Production of Spirit and Fermented liquor—Sections 5—6)

bhāṅg, or any preparation or admixture thereof, one ser, ganj, or charis, or any preparation or admixture thereof, five tolas

If sold in larger quantities, they shall be deemed to be sold wholesale

(2) In any case in which doubt arises, the Local Government may decide what, for the purposes of this Act, shall be deemed to be "country spirit," "country fermented liquor," "foreign spirit," and "foreign fermented liquor", and such decision shall be binding on the Courts *

4 Nothing herein contained shall affect Act XVI of 1863 (to make special provision for the levy of the Excise duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry) or the Cantonments Act, 1889

Saving of Acts XVI of 1863 and XIII of 1889.

CHAPTER II

PRODUCTION OF SPIRIT AND FERMENTED LIQUOR

5 No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, in any district except under a license granted by the Collector or by a person authorized by the Collector to grant such license, and in accordance with the conditions (if any) contained therein

Manufacture of spirit, and liquor without license prohibited.

RULING

The plaintiff obtained from the excise authorities a license to manufacture and sell country liquor, such license containing a condition against sub letting the benefits of the license. By section 42 of the Excise Act (XII of 1881) the violation of any condition of a license granted under the Act is made a punishable offence. The plaintiff sub let the license to defendants who executed an agreement to pay to the plaintiff a certain sum of money, in which was included the sum of Rs 1,500, which the defendants had undertaken to pay to plaintiff as rent reserved on the sub lease. The plaintiff instituted the suit for recovery of the amount due to him on the agreement and it was decreed by the Court of first instance, but dismissed by the lower Appellate Court.

On second appeal the plaintiff contended on the authority of *Gaur Shankar v Mumtaz Ali Khan* that his suit had been wrongly dismissed.

Held that the sub letting of license to manufacture and sell country liquor having been made punishable as an offence is to be deemed as an act contrary to law within the meaning of section 23 of the Indian Contract Act (IX of 1872), and the claim to recover money due on such sub lease was therefore not enforceable in a court of justice. *Debi Prasad v Rup Ram and others* I L R 10 All 577

6 The Collector may, with the previous sanction of the Chief Revenue-authority, from time to time—

Power to establish distilleries for country spirit.

(a) establish at any place within his district a distillery in which country spirit may be made, and discontinue any distillery so established, and

* (1) For the purposes of the Act "spirit distilled from mahwr in the Gwahor territory" has been declared by Local Government to be country spirits if made

according to the native process (G O No 804 XIII—571A), dated 2nd December 1898 to the address of the Sessions Judge of Jhānsi)

*Chapter II—Production of Spirit and Fermented Liquor—
Sections 7—9)*

(b) fix limits within his district within which no such spirit, unless made in the said distillery, shall be introduced without a pass from him

7 No spirit shall be removed from any distillery licensed under section 5 or established under section 6 until—

(a) such duty as the Local Government may from time to time fix in respect of such spirit has been paid, or

(b) a bond for such duty has been executed, or

(c) duty in respect of the materials used in making such spirit has been levied at such rates and in such manner as the Local Government, with the previous sanction of the Governor-General in Council, may from time to time direct

Explanation—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption

8 No fermented liquor shall be removed from a brewery licensed under section 5 until—

(a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1894, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government, having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or

(b) a bond for such duty has been executed

9 The Chief Revenue-authority may, from time to time, make rules as to—

(a) the granting of licenses for distilleries, stills and breweries under section 5,

(b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work,

(c) the size and description of the stills in such distillery,

(d) the storing and pressing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes,

(e) the inspection and examination of such distillery or brewery, and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein,

(f) the furnishing of statements of the spirit and the stills, copper-, casks and other utensils in such distillery, or of the fermented liquor and the mash-tuns, underbacks,

(Chapter II—Production of Spirit and Fermented Liquor—Sections 10—11 Chapter III—Cultivation and Control of Intoxicating Drugs—Section 12)

wort receiver, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery.

10 The Chief Revenue-authority may, from time to time, make rules as to—

(a) the management of distilleries established under section 6, and, in particular, the conditions on which any materials to be used in making spirit may be brought into such distillery,

(b) the conditions on which spirit may be made in such distilleries, and

(c) the storing and passing out of the spirit so made and the contents of the presses.

Power for Chief Revenue authority to make rules for distilleries established under section 6

11 Except in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmer and Merwara, the sanction of the Local Government is required to validate rules under sections 9 and 10

Sanction to rules under sections 9 and 10

CHAPTER III

CULTIVATION AND CONTROL OF INTOXICATING DRUGS

12 (1) In Burma, the cultivation of hemp and the preparation of intoxicating drugs are prohibited except under, and in accordance with, a license granted by such officer as the Local Government may from time to time appoint in this behalf

(2) In the other territories to which this Act extends, the Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

Prohibition, restriction and regulation of cultivation of hemp and production of intoxicating drugs

(a) prohibit, absolutely or except under, and subject to the conditions of, a license granted by such officer as the Local Government may from time to time appoint in this behalf, the cultivation of the hemp plant and the production or preparation of intoxicating drugs from the hemp plant so cultivated, and place the cultivation of the hemp plant and the production or preparation and storage of such intoxicating drugs as aforesaid under such supervision as may be deemed necessary to secure payment of the duty (if any) imposed under this Act,

(b) restrict and regulate, in such manner as may by rule be prescribed, the collection by any person of the spontaneous growth of the hemp plant and the preparation of intoxicating drugs from the spontaneous growth so collected, and

(Chapter III — *Cultivation and Control of Intoxicating Drugs*
—Sections 13—15)

(c) prohibit, absolutely or otherwise than by certain specified routes and under specified conditions, the import and transport of intoxicating drugs,
and may, in like manner, cancel or vary any such notification.

13 The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

(a) impose such duty, not exceeding two hundred rupees per acre, as it may think fit, on the cultivation of hemp,
or,

(b) impose such duty, not exceeding twenty rupees per ser as it may think fit on intoxicating drugs produced or prepared in, or imported into, or exported from, or transported from place to place within, any of the territories to which this Act extends, or any part thereof,

and may, in like manner, alter or abolish any duty imposed under this section

14 The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time,—

(a) establish or license bonded or other warehouses for the storage of intoxicating drugs, and

(b) direct that, subject to such conditions (if any) as it may, from time to time, impose, the levy of the duty (if any) payable under section 13 on intoxicating drugs in transit to or from, or stored in, such warehouses shall be postponed until such time as may by rule be fixed in this behalf

15 (1) If intoxicating drugs be lodged in a warehouse established under the last foregoing section, the owner shall pay monthly, on receiving a bill or written demand for the same from the Collector or other officer deputed by the Collector in this behalf, warehouse-dues at such rates as the Chief Revenue-authority may fix

(2) If any bill for warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Collector may, in discharge of such demand (any transfer or assignment of the drugs notwithstanding), cause to be sold, in such manner as he may think fit, such sufficient portion of the drugs as he may select

(3) Out of the proceeds of such sale the Collector shall satisfy, first, the duty payable in respect of the drugs sold and, next, the demand in respect of which the drugs were sold, and shall then

*(Chapter III — Cultivation and Control of Intoxicating
Drugs — Sections 16—19)*

pay the surplus (if any) to the owner of the drugs on his application.

Provided that, if the drugs fail to produce a sum sufficient to satisfy the said duty and demand, the same shall not be sold, but shall be destroyed by, or by order of, the Collector.

Provided also that the application for such surplus (if any) as aforesaid be made within one year from the date of the sale of the drugs, or that sufficient cause be shown for not making it within such period.

16 Any intoxicating drugs warehoused under this Act may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of two years from the date on which they were so deposited. The owner of any drugs remaining in a warehouse on the expiry of such period shall forthwith clear the same.

Period during which intoxicating drugs may remain warehoused.

Provided that, when the licensee for a warehouse licensed under this Act is cancelled and the Collector gives notice of such cancellation to the owner of any drugs deposited in such warehouse, such owner shall, within seven days from the date on which such notice is given, remove such drugs to another warehouse or clear them.

17 Any owner of intoxicating drugs warehoused under this Act may, at any time within two years from the date on which the drugs were so warehoused, with the permission of the Collector and on such conditions and after giving such security (if any) as the Collector may direct, remove the drugs from one warehouse to another, whether established or licensed by the same or another Local Government and whether under this Act or under any other enactment for the time being in force.

Power to remove intoxicating drugs from one warehouse to another

18 (1) In Burma no person shall have in his possession any intoxicating drugs except under, and in accordance with the terms of, a general exemption granted by the Local Government, or a license granted by such officer as the Local Government may, from time to time, appoint in this behalf.

Possession of intoxicating drugs

(2) In the other territories to which this Act extends, no person shall have in his possession any larger quantity of any intoxicating drugs than that specified in section 3, sub-section (1), clause (n), in respect of such drugs unless he is permitted to collect, cultivate, manufacture or sell the same, or holds a pass therefor from the Collector or some other officer empowered by the Local Government to grant such passes.

19 The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, make rules consistent with this Act—

Power for Local Government to make rules

(a) to regulate the time, place and manner of payment of the duties (if any) imposed under section 13,

(Chapter III—Cultivation and Control of Intoxicating Drugs—Section 20 Chapter IV—Sale of Spirit, Fermented Liquor and Intoxicating Drugs—Section 21)

(b) to carry into effect the provisions of section 12, section 14 and section 18 or any of them, and

(c) generally, to carry into effect the provisions of this Chapter

20 The Collector or any other officer empowered by the Local Government in this behalf may, from time to time, grant licenses or passes to persons desirous of possessing or transporting intoxicating drugs, and the Chief Revenue-authority, with the previous sanction of the Local Government, may make rules to regulate the grant of such licenses or passes

CHAPTER IV.

SALE OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS

21 No spirit, fermented liquor or intoxicating drug shall be sold except under, and in accordance with the terms of, a license granted under the provisions hereinafter contained

Provided as follows:—

- (a) nothing in this section applies to the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease,
- (b) any officer empowered in this behalf by the Chief Revenue-authority may grant to travelling merchants, subject to such rules and restrictions as such authority may from time to time prescribe, a general license authorizing them to sell foreign spirit and foreign fermented liquor wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district,
- (c) any person making or producing country spirit or country fermented liquor, in accordance with the provisions of this Act, may, subject to any rules from time to time made by the Local Government in this behalf, sell such spirit or liquor to any person licensed under this Act as a retail vendor of such spirit or liquor,
- (d) any person authorized to cultivate the hemp plant may sell any intoxicating drug prepared from his plants to any person to whom he is permitted by the conditions of his license to sell the same, or to any person authorized to purchase the same by the order in writing of the Collector

(Chapter IV—Sale of Spirit, Fermented Liquor and Intoxicating Drugs—Sections 22—25)

22 (1) Subject to the rules made by the Chief Revenue-authority under the powers conferred by this Act, the Collector may grant licenses for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, and (except in Burma) of intoxicating drugs, within his district or any part thereof or at any place therein

Licenses how granted and cancelled

(2) Licenses for the sale of country spirit and country fermented liquor and intoxicating drugs, wholesale, and licenses for the sale, in Burma, of intoxicating drugs, retail, shall be granted only by such officer as the Local Government from time to time appoints in this behalf

(3) Any license granted under this section may be cancelled by the Collector for any cause specified therein

23 (1) Whenever the Collector considers that the license of a vendor of country spirit, country fermented liquor or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license-fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Commissioner of Revenue or the Chief Revenue-authority direct

Further power to cancel licenses

(2) On the expiration of such notice or the payment of such additional compensation, the Collector may cancel the said license.

24 (1) Any retail vendor licensed under this Act may surrender his license on the expiration of one month's previous notice given by him to the Collector of his intention to surrender the same and on payment of such sum, not exceeding the amount of the license-fee for six months, as the Collector may fix in this behalf

Surrender of retail license.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license, he may remit the sum so fixed

25 (1) The Collector, with the sanction of the Chief Revenue-authority, may let in farm—

Power for Collector to farm fees and for farmer to grant licenses.

(a) the fees leviable in any district or part of a district on licenses for the retail sale of any description of country spirit or country fermented liquor or (except in Burma) of intoxicating drugs,

(b) the right to manufacture, in any district or part of a district in which no distillery is established under section 6, country spirit or country fermented liquor

(2) When the fees so leviable or the right to manufacture such spirit or liquor, or both, are or is let in farm, the farmer

(Chapter IV—Sale of Spirit, Fermented Liquor and Intoxicating Drugs—Sections 26-29 Chapter V—Possession and Import of Spirit and Fermented Liquor—Section 30)

may, subject to such reservations or restrictions as the Collector, with the sanction of the Chief Revenue-authority, may from time to time make or impose, grant licenses for the retail sale, or for the manufacture, or for both, as the case may be, of such articles within the local limits of his farm, and shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Chief Revenue-authority may, from time to time, prescribe in this behalf

26 The Collector, with the sanction of the Chief Revenue-authority, may cancel any farm granted under this Act

27 If any such farm be cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses be made or imposed within the term of the farm, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Chief Revenue-authority may determine

28 Every farmer under this Act may use the same means and processes for the recovery of any arrear of fees due to him from any retail vendor as may be lawfully used by the local landholders for the recovery of arrears of rent due to them from their tenants

29 The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tãrî shall be supplied to licensed vendors of the same

CHAPTER V.

POSSESSION AND IMPORT OF SPIRIT AND FERMENTED LIQUOR

30 (1) No person shall have in his possession any quantity of any spirit or fermented liquor larger than that specified in section 3, sub-section (1), clause (n), in respect of such spirit or liquor, unless he is permitted to manufacture or sell the same, or he holds a pass therefor from the Collector or from some other officer empowered by the Local Government to grant such passes

(2) Nothing in this section extends to—

(a) any foreign spirit or foreign fermented liquor in the possession of any common carrier or warehouseman as such, or purchased by any person for his private use and not for sale, or

(b) tãrî intended to be used for the manufacture of gûr or molâs-e-

(Chapter V—Possession and Import of Spirit and Fermented Liquor—Sections 31 and 32 Chapter VI—Officers and their Powers Section 33)

31 A person shall not bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until he has obtained a pass therefor from such officer as the Local Government from time to time appoints in this behalf, and has paid in respect thereof,—

Spirit and fermented liquor from foreign territory subject to duty.

(a) if the Local Government has fixed a duty under clause (a) of section 7 for like spirit manufactured in the part of the territory into which the spirit is to be brought, that duty, or,

(b) if the Local Government has not fixed a duty under that clause for like spirit manufactured in that part, a duty at such rate as the Local Government from time to time prescribes in this behalf, not exceeding the highest rate leviable, under the law for the time being in force, on spirit imported into British India by sea.

(2) The provisions of sub-section (1) with respect to spirit shall apply to fermented liquor also, with this modification, that the duty to be paid in respect of the liquor shall be the duty leviable on like liquor under the Indian Tariff Act, 1894, or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 8, may from time to time prescribe.

VIII of 1894

(3) If any question arises as to the duty to be charged on any spirit or fermented liquor under this section, the decision of the Local Government thereon shall be final.

32 (1) The Governor-General in Council may, from time to time by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof, and may alter or abolish any duty so imposed.

Spirit and fermented liquor from territory beyond India subject to duty.

(2) When any duty is imposed under this section, the Governor-General in Council may by rule prescribe the time, place and manner of payment of the same.

CHAPTER VI.

OFFICERS AND THEIR POWERS

33 The Collector may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise revenue and for the prevention of offences against this Act, and the officers so appointed shall, in addition to their ordinary designations (if any), be styled Excise-officers.

Collectors may appoint Excise officers

(Chapter VI—Officers and their Powers Sections 34—38)

RULING

Held that an officer invested with powers under sections 27, 28 and 29 of Act No XXII of 1891, (of sections 36, 37 and 38, Act XII of 1896) who had power in certain events to take the case before a Magistrate under section 32, (cf section 41, Act XII of 1896) was an "Excise-officer" within the meaning of section 47 of the Act (cf section 57, Act XII of 1896). *Queen Empress v Ram Charan* (1) over-ruled *Queen Empress v Makunda* and another *L R., 20 All 70*

34 The Collector may recover any amount due to the Government under this Act or the rules made hereunder, by distress and sale of the moveable property of the person from whom such amount is due or of his surety, or by any other process for the time being in force for the recovery of arrears of land revenue due from landholders or from farmers of land or their sureties

35 Any Excise-officer may enter and inspect at any time by day or by night the shop or premises in which any manufacturer or vendor licensed under this Act carries on the manufacture of country spirit, or the sale of country spirit, country fermented liquor or intoxicating drugs

36 Any Excise-officer may stop and detain any person carrying any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act, and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it, and may also arrest the person in whose possession such spirit, liquor or drug is found

37 Any Excise-officer in the receipt of a monthly salary of not less than ten rupees, or who receives an annual remuneration equivalent to such salary, may arrest any person having in his possession any article liable to confiscation under this Act or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor or drug

38 Whenever any Excise-officer in receipt of such monthly salary or annual remuneration as aforesaid has reason to believe, from information given by any person (which information shall be taken down in writing), that in any place spirit is unlawfully manufactured, or any article liable to confiscation under this Act is kept or concealed, such officer may, after sunrise and before sunset (but always in the presence of an officer of police in the receipt of a monthly salary of not less than ten rupees, unless the Excise-officer is himself such an officer of police), enter into such place and in case of resistance may break open any door and force and remove any other obstacle to such entry, and may seize and carry away such spirit or article, and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping and concealing of such article

(Chapter VI.—Officers and their Powers—Sections 39—44)

39. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs, or to have in his possession any article liable to confiscation under this Act

Collector may issue warrant of arrest in certain cases

40 (1) The Collector may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act is kept or concealed

Collector may issue search-warrant.

(2) Such warrant may be executed by any Excise-officer in the receipt of a monthly salary of not less than ten rupees at the time and in the manner prescribed in section 38

(3) Whenever the Collector thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant specially authorizing the search to be so made. Such warrant may be executed by any Excise-officer as aforesaid in the manner prescribed in section 38, and shall cease to be in force at sunrise on the day next following

41 Whenever an Excise-officer arrests any person, or seizes any article liable to confiscation under this Act, or enters any place for the purpose of searching for any such article, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search to his official superior, and, unless acting under the warrant of the Collector, shall take the person arrested or the article seized with all convenient despatch to the Magistrate for trial or adjudication

Excise officer to report arrest, etc, and to take person arrested to Magistrate

42 Whenever any person is arrested or any article is seized under the warrant of a Collector issued under this Act, the officer making such arrest or seizure shall, within twenty-four hours hereafter, take the person arrested or the article seized to the Collector, and the Collector, after such enquiry as he thinks necessary, shall send such person or article to the nearest Magistrate, or shall order the immediate discharge of such person or the release of such article.

Procedure after arrest or seizure

43 All Police officers are required to aid the Excise-officers in the due execution of this Act, upon request made by such Excise-officers

Police to aid Excise officers

44 (1) The Local Government may, from time to time, invest either by name or in virtue of his office—

Power for Local Government to invest Police officers with powers of Excise officers

(a) any Police-officer with the powers conferred on Excise-officers by section 36 of this Act,

(b) any Police-officer in charge of a station or any Police-officer of or above the grade of head-constable or

*(Chapter VI—Officers and their Powers, Chapter VII—
Penalties—Sections 45—47)*

sergeant with the powers conferred on Excise-officers by sections 37 and 38 of this Act

(2) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be an Excise-officer within the meaning of this Act

CHAPTER VII

PENALTIES

45 (1) Whoever in contravention of section 5 constructs, works or possesses a distillery, still or brewery, or makes fermented liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both

(2) All spirit and liquor made in contravention of section 5, and all materials and implements collected for the purpose of such manufacture shall be liable to confiscation

46 (1) Any person who—

(a) without a special pass from the Collector introduces, into the limits fixed for the consumption of spirit made at a distillery established under section 6, any country spirit manufactured at another place, or

(b) in contravention of section 7 or section 8 or of any rule made under section 9 or section 10, removes any spirit from a distillery or any fermented liquor from a brewery, or

(c) in contravention of section 31, brings any spirit or fermented liquor into any territory to which this Act extends, or

(d) without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 32, brings any spirit or fermented liquor into any territory to which this Act extends,

shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both

(2) All such spirit or fermented liquor, together with the vessels containing the same, and any animals and conveyances used in carrying it, shall be liable to confiscation

47 Any person who, except in cases herein otherwise provided for, wilfully contravenes any rule made under section 9 or section 10 shall be punished with fine not exceeding one hundred rupees

Chapter VII—Penalties—Sections 48—51

48 (1) Any person who, in contravention of any provision of Chapter III or any rule thereunder or without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 13,—

(a) cultivate hemp, or

(b) collect the spontaneous growth of the hemp plant, or

(c) prepare any intoxicating drug, or

(d) possess any intoxicating drug, or

(e) import, export, or transport any intoxicating drug,

shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees, or with both

For illegally cultivating hemp or collecting the spontaneous growth of hemp, or preparing, possessing, importing, exporting or transporting intoxicating drugs

(2) Any intoxicating drug in respect of which an offence has been committed under this section, together with the vessels containing the same and any animals and conveyances used in carrying it, shall be liable to confiscation

49 Any person who, in contravention of section 21, sells any spirit, fermented liquor or intoxicating drug, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both

For illicitly selling spirit, etc

RULING

License to sell spirits retail—Death of licensee before expiration of period of license—Right of his heir and partner in business to continue sale—Personal nature of license—*Held*, that a license for the retail sale of liquor under the 1896 Act No. VII of 1896, granted in the name of one man, does not on his death before the expiration of the period of the license descend to his heir and partner in business so as to justify the said heir and partner in business in continuing to sell during the unexpired portion of the period named in the license. Where an order had been made for the sale of the liquor, part of which was, as above ruled, illegally sold by the accused—*Held*, that if the said liquor had by distillation or otherwise become the property of the accused there was no reason why it should not be attached and sold. (*In the matter of Madho Parshad, J L R, All 22 411*)

50 Any person licensed to sell retail spirit, or fermented liquor, or intoxicating drugs, who permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing-apparel or other effects in barter for spirit, fermented liquor or intoxicating drugs, shall be punished with fine which may extend to two hundred rupees

For permitting drunk onness, etc., in shop

51 Any person who possesses any spirit or liquor, in contravention of section 30, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both, and the spirit or liquor, together with any vessels, packages and coverings in which it is contained, and any animals and conveyances used in carrying it, shall be liable to confiscation.

For illegally possessing spirit or liquor

(Chapter VII—Penalties—Sections 52—56)

52 Any person holding a license under this Act and refusing to produce the same on the demand of any Excise-officer, and any person who breaks any rule under this Act, or any condition of a license granted under this Act for the breach of which rule or condition no other penalty is hereby provided, shall be punished with fine which may extend to fifty rupees

RULINGS

(1) *Debi Prasad versus Rup Ram, &c* 1 L. R. 10 All 577 (See section 5)

(2) *Liability of master for the act of his servant*—This is a reference under section 42 of Act XXII of 1881 which imposes penalties on holders of licenses under the Act for breaches of conditions of licenses among other things. The Magistrate who tried the case rightly held that licensee was responsible for breaches of the kind and not his mere servant in charge of the premises. This view of the law is correct and the record is returned—*In the High Court of Judicature for the N W P Criminal Side—Revisional Jurisdiction, dated Allahabad, 26th February 1890—Queen Empress vs Ram Kishan*

53 (1) Any owner or occupier of land, and any agent of any such owner or occupier, who authorizes or connives at the illegal manufacture of spirit or the sale of spirit or fermented liquor or intoxicating drugs shall for every such offence be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both

(2) Any person invested with local jurisdiction who authorizes or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug within the local limits of such jurisdiction shall be punished with fine which may extend to five hundred rupees

54 Any Police-officer who, without lawful excuse, neglects or refuses to aid an Excise-officer as required by section 43, and any officer in charge of a police station who, on application made by an Excise-officer desiring to act under section 38, fails to attend a search himself, or to depute a subordinate officer of the required rank, shall be punished with fine which may extend to five hundred rupees

55 Any Excise-officer who,—

- (a) without reasonable grounds of suspicion searches, or causes to be searched, any place, or
- (b) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act, or
- (c) vexatiously and unnecessarily arrests any person, or
- (d) commits any other excess not required for the execution of his duty,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both

56 Any Excise-officer who, in contravention of section 41 or section 42, neglects to report the particulars of an arrest, seizure or search, or delays taking to the Magistrate or Collector, as the

(Chapter VII—Penalties—Sections 57—61 Chapter VIII.
—Military Cantonments—Sections 62—63.)

case may be, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees

person
arrested to
Magistrate.

57 A Court shall not take cognizance of an offence punishable under any one of the following sections, namely, 45, 46, 47, 48, 49, 51, 52 and 53, except on the complaint or report of the Collector or an Excise-officer, and a Court shall not take cognizance of any offence punishable under this Act unless the prosecution is instituted before the expiry of six months next after the commission of such offence

Prosecutions
restricted

RULING

Queen-Empress versus Malunda I. L R 20. All 70 (see section 33)

58 Every person imprisoned for an offence under section 47 or section 52 shall be confined in the civil jail, and every person imprisoned for an offence under any other section shall be confined in the criminal jail

Confinement
in what jail

59 Whoever attempts to commit any offence punishable under this Act or abets, within the meaning of the Indian Penal Code, the commission of any such offence shall be punished with the punishment provided for such offence

Attempts and
abatement

XLV of 1860

60 Any Magistrate before whom any person is convicted of any offence under sections 45, 46, 47, 48, 49, 51 or 53, may award to any person who has contributed in any way to such conviction, the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property

Disposal of
fines, etc.,
as rewards

61 Any article liable to confiscation under this Act may, on the application of an Excise-officer, be confiscated by the order of any Magistrate within the local limits of whose jurisdiction it is found

Magistrate to
pass order of
confiscation

CHAPTER VIII

MILITARY CANTONMENTS

*62 Within the limits of any military cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirit, or for the sale of spirit or fermented liquor, shall be granted, nor shall the fees leviable on licenses for the retail sale of such spirit or liquor, or the right to manufacture such spirit or liquor, be let in farm, unless with the knowledge and consent of the Commanding Officer, and upon his requisition any such license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately cancelled.

Manufacture
and sale of
spirits, etc.,
in military
cantonments.

63 In all other respects the provisions of this Act shall have effect within such limits or distance

Application
of Act to
military
cantonments.

* To be in force for a radius of two miles round Chunar Cantonment Notification No 78A, dated 16th May 1876.

Chapter IX—Sections 64—66)

CHAPTER IX

MISCELLANEOUS

64 (1) The Collector shall in all proceedings under this Act be subject to the control of the Commissioner of Revenue, and all orders passed by a Collector under this Act shall be appealable to such Commissioner in manner provided by the rules for the time being in force relating to appeals from the orders of Collectors

(2) The Chief Revenue-authority may revise any order passed by a Collector under this Act or by a Commissioner under this section

65 The Chief Revenue-authority may, from time to time, make rules consistent with this Act—

(a) as to the period for which any license or farm under this Act shall be granted ,

(b) as to the fee payable for any such license or farm, and the time or times at which it shall be payable ,

(c) as to the security to be given by any licensee or farmer under this Act ,

(d) as to the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein ,

(e) as to the disposal of things confiscated under this Act ,

(f) as to the duties of Excise-officers , and

(g) to provide generally for carrying out the provisions of this Act

***66** The Local Government may, from time to time by notification in the official Gazette, exempt within any specified local area any specified articles or any specified class of persons from all or any of the provisions of this Act, and may, by like notification, cancel any such exemption

* (1) Bhotias, while within the parganas of Dharma and Jolar in the Kumaun now Almora) district and in pargana Painkhanda in the Garhwál district of the Kumaun Division, have been exempted from all the provisions of the Excise Act which prohibit or render penal the manufacture of spirits or fermented liquor except under license and the possession of spirits or fermented liquor in excess of the quantities specified in section 3, clause (n) of the Act, provided that the spirits and the fermented liquor so manufactured and possessed shall only be used for home consumption and shall not be sold. (Notification No ²⁵⁸ XIII-211A, dated 16th September 1890)

(2) The inhabitants of those portions of pargana Jaunsár Bawar in the Dohra Dún district which lie outside the town of Kalsi and the cantonment of Chakráta have been exempted from the provisions of the Excise Act, to the extent of permitting them to manufacture for private consumption, though not for sale, the spirit and fermented liquor known as *sur* and *rabra* respectively, and to possess such spirits and fermented liquor in quantities exceeding those specified clause (n) of section 3 of the said Act. (Notification No ²⁶⁰ XIII-178A, dated 18th September 1890)

(3) In tracts where farming and outstill systems are in force the limit of retail vend has been raised to one gallon or 6 reputed quart bottles. Notification No. ⁹⁸ XIII-120 dated 8th July 1881)

(The Schedule)

THE SCHEDULE

(See section 2)

Year	No	Title or subject	Extent of repeal
1881	LXVII	The Excise Act, 1881	The whole
1885	VI	Amending the Excise Act, 1881,	Ditto
„	IX	Amending the Excise Act, 1881, and other Acts	So much as relates to the Excise Act, 1881.
1887	II	Ditto	Ditto
1888	XVIII	Financial Commissioner, Burma,	So much of section 7 and the schedule as relates to the Excise Act, 1881
1889	XIII	The Cantonments Act, 1889 ..	So much of section 2 and the schedule as relates to the Excise Act, 1881
1890	XIII	Amending the Excise Act, 1881, and other Acts	Sections 2 to 5 (both in- clusive)
„	XX	The North Western Provinces and Oudh Act, 1890	Section 43
1891	XII	The Repealing and Amending Act, 1891	So much as relates to the Excise Act, 1881
1893	X	Amending the Excise Act, 1881	The whole.

THE EXCISE MANUAL.

PART I.

III

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THE EXCISE MANUAL,

United Provinces

PART I.

RULES

CHAPTER I.

INTRODUCTORY

1 THE Excise Department in the United Provinces is charged with the administration of the laws and rules relating to the production, sale, possession, import, transport and export of fermented and distilled liquors and of intoxicating drugs, the internal distribution and sale of opium and the assessment and collection of the revenue from each of these sources

Excise Administration

2 The fundamental principles to be observed in Excise Administration generally have thus been laid down by the Government of India* —

Fundamental principles

- (1) that the taxation of spirituous and intoxicating liquors and drugs should be high, and in some cases as high as it is possible to enforce,
- (2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes,
- (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality, and
- (4) that efforts should be made to ascertain the existence of local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained

In other words, the first and most important object which all officers concerned with the Excise Administration are required to keep in view is the securing of such a regulation and limitation of the traffic in excisable commodities as shall most completely subserve, having regard to local conditions, the moral and material interests of the people To this end merely fiscal considerations

* Despatch No 20 of 1890, dated Calcutta, the 4th February 1890, from the Government of India, to Her Majesty's Secretary of State for India,

are to be subordinated. The existence of a traffic in intoxicants is admitted to be inevitable. It is the province of the Excise Administration so to regulate this traffic as to minimise the evils inseparable from it, and to avoid any action which may tend to stimulate existing, or to create new demands for liquors or drugs. With this end in view, the heaviest taxation which excisable commodities will bear is sought to be imposed, the principle to be kept in view being that the largest possible revenue should be raised from the smallest possible consumption, and that this revenue should be realized by methods which admit of the most efficient supervision and control. The details of the system adopted necessarily vary with the conditions of the various parts of the country, and the rate of taxation is, to a considerable degree, regulated by the greater or less facilities which exist for illicit practices or evasion of the demand; but the fundamental principle here stated is everywhere to be kept in view. As a further means of regulation, the number of excise licenses is strictly limited, according to a scale laid down, with reference to the population and other incidents of each district or locality. Stringent conditions regulating the conduct of business are attached to the licenses. So far as possible, assistance is sought from the expression of local opinion as to the nature and degree of the facilities which should be afforded for the sale of intoxicants, by the consultation, where such exist, of representative bodies, such as Municipal and District Boards. The sale, or preparation for sale, of certain more distinctly deleterious preparations is absolutely forbidden. In all cases the quantity of intoxicants which may be sold in a single transaction is strictly limited.

The carrying out of this policy in a rational manner, and with reasonable regard to the circumstances of the country, is not in practice found to lead to any loss of revenue. On the contrary, the more thoroughly these principles are enforced, the more successful are the results from the financial, as from every other point of view.

3 The law in force regarding excisable articles, in the provinces subject to the Lieutenant-Governor of the United Provinces, is contained in the following Acts of the Legislature, which have been reprinted elsewhere in this Manual for convenient reference —

Excise on Articles other than Opium

(1) Act XVI of 1863, as amended by Act VIII of 1894, being an Act to make special provision for the levy of the excise duty payable on spirits used exclusively in arts and manufactures or in chemistry.

(2) Act XII of 1896, being an Act relating to the production, sale, possession and import of spirits, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom.

Opium

(1) Act XIII of 1857, being an Act to consolidate and amend the law relating to the cultivation of the poppy and the manufacture of opium in the Presidency of Fort William in Bengal (Declared to apply to the whole of the United Provinces except the scheduled districts, by the Laws Local Extent Act, XV of 1874. It has been declared, by Notification No 1746, dated 2nd November 1876, under the Scheduled Districts Act, 1874, to be in force in Kumaun and Garhwál, by Notification No 638, dated 30th May 1879, in the scheduled portion of the Mirzapur district, and by Notification No 1554, dated 22nd September 1876, in the Taráí parganas. Declared to apply to the whole of Oudh by section 3 of the Oudh Laws Act, 1876, modified as specified in Part II of the second schedule to that Act)

(2) Act I of 1878, being an Act to amend the law relating to opium

(The Act was extended to the United Provinces by Notification No 284, dated 2nd February 1878, published in the *United Provinces Gazette* for that year, Part I, page 142)

CHAPTER II

SOURCES OF EXCISE REVENUE

1. THE EXCISE REVENUE of the United Provinces is derived from the following sources —

Sources of
revenue

*I — Liquors**(1)—Imported spirituous and fermented liquors*

(a) From license fees for wholesale vend and

(b) From license fees for retail vend

NOTE — The duty on spirituous and fermented liquors imported by sea is regulated by the Indian Tariff Act, VIII of 1891 and is levied by the Customs authorities. The receipts are credited to the Imperial revenues and do not appear in the Excise accounts of the Provinces. No duty has been imposed, under section 32, Act XII of 1891, on such liquors imported by land from beyond the limits of India. The only such liquors the import of which into these Provinces is permitted, are spirits and fermented liquors manufactured in Kashmir (the duty on which is collected by the Board at in that State, and spirits (apple brandy) the property of the Kashmir State, which are imported in bond to distilleries and bonded warehouses in the United Provinces and then dealt with in the same manner as country spirit, and issued on payment of duty at the rate of Rs. 1 per gallon, London Proof.

(2)—Spirituous and fermented liquors manufactured after the European method in Distilleries and Breweries established and worked within the provinces

(a) From a fixed duty on the actual quantity of the article pressing out of such distilleries or breweries

(b) From license fees for wholesale vend and

(c) From license fees for retail vend

(3)—Country spirits, i.e. spirits manufactured after the native method either in Public Distilleries or, where permitted, upon private premises

(a) From license fees for stills set up and worked within a public distillery

(b) From still-head duty on the actual quantity and strength of the spirit pressing out of such distillery

(c) From license fees for the wholesale vend at specified shops

(d) From license fees for the retail vend at specified shops

(e) From farms of the right of manufacture within a public distillery and vend of spirits over a specified tract of country or group of shops (the "modified distillery system")

(f) From license fees for the right of manufacture on private premises and vend of spirits at a specified shop and still (the "outstill system")

(g) From license fees paid by Thárus for the right to distill rice liquor for domestic consumption only and

(h) From license fees for the right of manufacture on private premises and vend of spirits over a specified tract or group of shops or combined stills and shops (the "firming system")

(4) *Country Fermented Liquor*

(a) From license fees for the right of production and vend at a specified shop

(b) From firm of the right of production and vend over a specified tract of country or group of shops and

(c) From a fixed tax on every tree tapped for the production of *tāri* or *sendhi* *

II — Hemp Drugs

(a) From warehouse dues for the storage of *gānjā* and *charas* imported and stored in warehouses established within the provinces

(b) From a fixed duty on all *gānjā* and *charas* imported into the provinces

(c) From farms of the right of retail vend of drugs over a specified tract of country

(d) From license fees for the wholesale vend of *gānjā* and *charas* and

(e) From license fees for the wholesale vend of *bhang*

III — Opium

(a) From a fixed duty on opium purchased from Government

(b) From license fees for the retail vend of opium at a specified shop

(c) From farm of the right of retail vend of opium over a specified tract of country

* See rule 240 *infra*

CHAPTER III

METHODS OF TAXATION.

5 The methods by which Excise taxation is raised are regulated by the rules prescribed under the enactments detailed in Chapter I. The methods fall under two main divisions —

Methods of taxation

- (1) Taxation by means of fixed duties and
- (2) Taxation by means of license fees for the right of vend of excisable commodities

The Fixed Duty method

6 This method applies to the following excisable commodities —

The fixed duty method.

(1) *Spirit manufactured in and issued from distilleries, whether worked after the European or the Native method* — A fixed still-head duty, calculated on the gallonage, in terms of London Proof, is levied on all spirit leaving the distillery.

(2) *Fermented liquors manufactured in breweries worked after the European method* — A fixed duty per gillon, irrespective of alcoholic strength, is levied upon all such liquors passing out of the brewery

(3) *Hemp Drugs* — Fixed duties by weight are levied upon gani and charas imported under bond into warehouses established for the purpose. The duties, which differ for the various descriptions of these drugs, are collected, together with warehouse dues for storage, before the drugs are allowed to leave a warehouse for sale. No duty is at present levied on bhang

(4) *Opium* — Opium is supplied to licensed vendors from depôts maintained at Government Treasuries and Sub-Treasuries, at prices fixed by the Local Government with regard to the circumstances of the area to be supplied. The difference between the cost of the opium to Government and the cost at which it is issued operates as a fixed duty on the drug

(5) *Fermented liquor* — A fixed tax is levied on every tree tapped for the production of *tari* and *sendhi* *

The License fee method

7 License fees are —

The license fee method

- (1) Competitive, and
- (2) Fixed

8 The following license fees are fixed by competition —

Competitive license fees.

(1) *Country spirits* —

(a) Licenses under the "Ordinary Distillery System" for the retail vend at particular shops of country spirits manufactured in a public distillery, Form No 16, Appendix E

(b) Farms of the combined right of manufacture in a public distillery, and of retail vend within a specified area, this being known as the "Modified Distillery System"

(c) Farms of the right of private manufacture and of retail vend within a specified area, this being known as the "Farming System," Form No 17, Appendix E

(d) Licenses for manufacture and vend at a single combined shop and still, this being known as the "Outstill System," Form No 19, Appendix E

(2) *Country Fermented Liquors* —

(a) Licenses for production and retail vend at a specified shop, Form No 21 to 23 Appendix E *

(b) Farms of the right of production and retail vend within a specified area, Form No 20, Appendix E

(3) *Hemp Drugs* —

Farms of the right of retail vend of all classes of Hemp Drugs, and preparations thereof, within a specified area, Form No 23, Appendix F

(4) *Opium* —

(a) Farms of the right of retail vend within a specified area, Form No 10, Appendix G, and

(b) Licenses for the right of retail vend at a specified shop, Form Nos 11 and 12, Appendix G

Under this method the amount of the license fee is determined by competition at a public auction, held periodically, in each revenue district, on dates previously arranged and notified by the Commissioner of Excise. The number of licenses of each class to be so disposed of is previously determined, and lists are prepared and exhibited, both at the time of sale and for some time previous, at the Collector's office. No shops, other than those specified in these lists, can, except under very special circumstances, be licensed during the term for which the licenses are to be granted, so that persons proposing to compete are able to satisfy themselves as to the probable amount of business to be done. Each successful competitor is required to deposit on the fall of the hammer, or, at latest, before the close of the sales of the day, an advance equal to two monthly instalments of the license fee. This condition is prescribed in the interests of Government, to guard against loss should the licensee fail to open the shop, resign his license without due cause, abscond, fail, or be deprived of his license for breach of its conditions. The Collector is not bound to accept the highest or any bid, but may exercise his discretion so as to exclude undesirable persons, to frustrate combinations, and to check reckless speculation. The successful bidder is bound to keep his shop open and to maintain a stock of the commodity

he sells throughout the term of his license, it being an understood principle that no shops are licensed except such as are deemed necessary to supply the ordinary requirements of consumers in a particular locality. The foregoing conditions are, however, somewhat relaxed in the case of licenses for vend of *tári* or *sendhi*.

9 The fixed license fee method applies to the following heads.—

Fixed license
fees

(1) *Imported spirituous and fermented liquors* —

All licenses, except in a few special cases

(2) *Spirituous and fermented liquors manufactured in India according to the English method* —

All licenses, except in a few special cases.

(3) *Country Spirits* —

(a) Licenses to distil within a public distillery, and to sell wholesale within the distillery spirit so produced, and

(b) Licenses for the wholesale vend, elsewhere than within a distillery, of spirit to licensed vendors under the distillery system

(c) Licenses granted to the Thárus of Gonda and Bahraich for the production, for domestic consumption, of a spirit distilled from rice

(4) *Hemp Drugs* —

(a) Licenses for the wholesale vend of *gánja* and *charas*, granted to persons other than farmers of the right of retail vend within a specified area, and

(b) Licenses for the wholesale vend of *bhang*, granted to persons other than farmers of the right of retail vend within a specified area.

Under this method a maximum monthly, quarterly or annual license fee is prescribed, and this is the fee ordinarily levied. But except in the case of wholesale licenses for the vend of imported liquors and of liquor manufactured in India after the European method, the Collector may, under special circumstances [with the previous sanction of the Commissioner of Excise, in the case of the licenses referred to in clause (4) above], grant a license on a reduced fee, determining the actual fee to be demanded with regard to the circumstances of the particular case. Applicants may be required to satisfy the Collector that they are fit and proper persons to be entrusted with licenses. All fees, or where instalments are allowed, each instalment of a fee, must be paid in advance.

CHAPTER IV.

SOURCES OF SUPPLY.

10 THE duties on imported spirits and fermented liquors being collected by the Customs Department at the port of entry, these Provinces obtain their supply in the ordinary course of trade. No restriction is placed upon the import of these commodities, and no passes are required, either by traders holding licenses for wholesale or retail vend, or by persons importing for their own private use.

Imported
spirits and
fermented
liquors

11 Licensed vendors obtain their supplies of spirits manufactured in India from distilleries licensed under section 5, Act XII of 1896. The only local distillery so licensed is the Rosa Distillery at Sháhjahánpur. The spirit manufactured is usually rum, the higher qualities being distilled from cane juice, and a less expensive variety from molasses (*shíra*). Other spirits may be, and are to some extent, produced from the same materials, simulating in flavour various imported liquors. All such are classed, for the purposes of the department, under the major head "Rum." Ordinarily no one is entitled to a pass for the removal of rum except a person licensed to sell the same, but the Collector of the district where the distillery is situated is empowered to issue special passes in favour of "accredited individuals" on application certifying that the spirit is for domestic consumption only, and not for sale, for quantities of not less than two imperial gallons or one dozen reputed quart bottles.

Spirits
manufactured
in India

The import of such spirits from other provinces is not at present permitted.

12 Spirits rendered effectually and permanently unfit for human consumption, by such means as may be, from time to time, prescribed, may be imported subject to customs regulations at the port of entry, or manufactured at any distillery licensed under section 5, Act XII of 1896, subject to the provisions of Act XVI of 1863, as amended by Act VIII of 1894. Such spirits are termed methylated spirits in these rules. They are supplied to vendors or to persons requiring it for industrial or private purposes, under pass, either from the Collector in whose jurisdiction the spirit is to be used, or from the Collector in whose district the distillery is situated. Sale is permitted by persons holding a license, which is granted free of charge to respectable applicants under certain circumstances.

Spirits
rendered non-
potable, for
use in arts,
manufacture,
and industries
or otherwise

The import of methylated spirits manufactured in India from other provinces is not at present permitted.

13 These include all varieties of ale, beer, porter and stout, whether produced from malt and hops or other substituted materials. They are manufactured in breweries licensed under section 5 of the Excise Act. They are ordinarily distributed to the consumer through the agency of persons holding wholesale or retail licenses for the sale of imported spirits and fermented liquors, who obtain their supplies under pass. But passes in favour of "accredited individuals" may be granted by the Collector, on application certifying that such liquor is for domestic consumption only and not for sale, for quantities of not less than two imperial gallons or one dozen reputed quart bottles, and there are special arrangements for the supply of British troops under indent from the Army Commissariat Department.

The import of such liquor from other provinces is not at present permitted.

14 All spirits manufactured after the native method of distillation are classed as "Country Spirits." These are usually distilled from the *mahua* flower, from molasses or gur, or from a combination of these substances. In some districts various flavouring substances, spices and roots, are also added in small quantities. Such spirits are manufactured either in public distilleries or in private stills under the outstill and farming systems.

15 The liquor manufactured in public distilleries passes to licensed retail shops either directly or through wholesale shops or bonded warehouses.

16 Under the outstill and farming systems, the license covers, generally, the manufacture and sale of country spirits the product of a single still, at the sanctioned shop. In special cases branch shops are allowed, to which liquor is conveyed from the main still. The term "outstill" has its origin in the fact that the stills are worked outside the limits of the areas supplied with liquor from public distilleries. The "farming system" is practically the outstill system worked under a contract for the monopoly of manufacture and vend within a specified area containing a fixed number of shops.

17 Under this term are included *tári*, *sendhi*, *darbabra* and *boza*. *Tári* and *sendhi* are the extracted sap of palmyra and date palms, respectively, and are used either when freshly drawn from the trees, or after fermentation. The trees are the property of the owners. The license granted simply covers the right of sale at a particular shop, or over a specified area, the licensed vendor making his own arrangements with the owners of the trees for tapping.

Darbabra and *boza* are fermented liquors made from gur and rice, respectively. The licenses for the sale of *tári* and *sendhi* cover the right of manufacture and sale of such fermented liquors in localities where there is a demand for them.

18 Bhang—Bhang was formerly extensively imported from the Punjab *via* Jagadhri, and from Nepal *via* Bahraich. Import having been absolutely forbidden, the United Provinces are now dependent entirely on local sources of supply. Cultivation of the hemp plant for the production of bhang is permitted under Rules 267 to 279 only in certain villages of the Farrukhabad and Hardoi districts, where such cultivation is an hereditary occupation. Throughout the remainder of the Provinces (with the exception of the Himálayan portions of the Kumaun Division) the cultivation of the hemp plant is not permitted for any purpose, it being found that it is practically useless in the plains of India as a source of fibre. The Farrukhabad and Hardoi cultivated drug is known as "tatiya" bhang, and is reputed to be of superior strength and flavour to the ordinary article. It commands a comparatively high price, and is mostly exported to Central India, very little being put upon the local market. Excluding this variety, the whole supply of bhang is obtained by collection, regulated by license, of the spontaneous growth of wild hemp where such occurs. This growth is so prolific on the outer slopes of the Himálayas that the hemp plant is among the commonest of weeds. It is almost equally common in the northern portions of all the submontane districts, Gorakhpur, Basti, Gonda, Bahraich, Kheri, Pilibhít, Bareilly, Moradabad, submontane Naini Tál, Bijnor, Saháranpur, and Dehra Dún. It is found more sparsely in the low lands of the rivers in Muzaffarnagar and in portions of Sháhjahánpur and Meerut. It occurs elsewhere, in decreasing quantities, southward, through the whole country to the north and east of the Jumna, and rarely in the tract south of the Jumna and Ganges. Such sporadic growth is, however, of no other importance than as a possible means of petty fraud on the Exchequer revenue. The authorized collection of wild hemp is confined to the submontane districts, the Himálayan plant being reputed inferior in flavour. In practice, the supply almost all comes from Saháranpur, Bahraich, and Gonda. That is, however, a matter of accessibility and organization only. Any one of the submontane districts could more than supply the whole wants of the Provinces.

Hemp drugs.

(2) *Ganja*—The wild plant will not afford the higher hemp narcotics in quantities, or qualities, commercially valuable, and any attempt to manufacture them in these Provinces has been made an offence. The whole supply is imported under the bonded warehouse system (*vide* Rules 291 to 300). *Ganja* of the highest quality is imported from the tract of Bengal known as the *ganja* mahál, which includes an area of a little over sixty thousand acres, parts of which are included in the districts of Rajshahi, Bogra and Dinajpur. The headquarters of this tract are at Naogaon (Nowgong) on the northern border of Rajshahi, about thirty-eight miles north-east of Rámpur Baulia, where the Government godowns and export offices are situated. The characteristics of

the different varieties of this *gánjá*, known in those provinces as "*baluchar*," will be found described in Rule 258. It is chiefly used in the eastern districts, forming the Benares and Gorakhpur Divisions, but a little still finds its way further west, where its superior quality secures for it a certain, though small, demand, in spite of its high price. But practically the whole of the demand of the central districts of the provinces, and of those western districts in which *gánjá* is consumed at all, was, until lately, supplied by the "*pathar drug*." Part of this is grown in the Central Provinces, and is imported from the Government store-house at Khandwa in the Nimar district. The bulk is, however, obtained from the Gwalior State. Importation has also been permitted from certain other Native States in Bundelkhand, but the permission is not at present made use of by the trade.

(3) *Charas*—Nearly the whole of the *charas* consumed in these Provinces is imported from Central Asia. Under rules made by the Punjab Government, the import of *charas* from the area of production in Yarkand and Bokhara is limited to three specified routes. The drug must be imported in packages of not less than ten sérs in weight, and of the form regularly used and recognised by the trade. It must be consigned to one of nine bonded warehouses established in the Punjab. From these warehouses the supply for these Provinces is obtained, without payment of the Punjab duty, under transport-in-bond passes authorizing the conveyance in bond of the *charas* described therein to a bonded warehouse in the United Provinces. Practically the whole supply is obtained either from Hoshiarpur or Amritsar, which are the centres of the wholesale trade in *charas*.

Charas may also be imported from Nepal through the Lucknow bonded warehouse only, by rail, *via* Nepalganj station on the Bengal and North-Western Railway, and also from the Himalayan tracts of Kumaun, where a certain quantity is obtained as a by-product from hemp cultivated for fibre. Neither of the last two mentioned sources of supply has, however, been recently resorted to.

19 Opium is a State monopoly. The import of opium into these Provinces, except on behalf of Government, is strictly forbidden. All opium required for consumption within the Provinces is supplied by the Opium Department, and is distributed through Government treasuries and sub-treasuries to *ex officio* or licensed vendors, at prices fixed by Government. No opium may be offered for sale, except opium so obtained. There are special provisions for the sale of opium for medicinal purposes by licensed druggists.

The sale, or preparation for sale, of opium in a form suited for smoking is absolutely forbidden. Persons desirous of smoking opium must make their own preparations from opium obtained in its natural state from licensed vendors.

CHAPTER V

POWERS AND DUTIES OF OFFICERS

20 THE responsible direction of the Excise Department is entrusted, subject to the general control and superintendence of the Board of Revenue as Chief Revenue Authority, to the Commissioner of Excise appointed by the Local Government

Commissioner
of Excise

21 With reference to section 3(c) of the Excise Act, XII of 1896, the Commissioner of Excise is appointed to discharge, throughout the territories administered by the Lieutenant Governor of the United Provinces, the functions of a "Commissioner of Revenue" under that Act

His appoint-
ment (G O
No 818—
XIII-667A,
dated 6th
November
1900)

Under the rules made under the Opium Act, I of 1878, "Commissioner" is defined to mean the Commissioner of Excise

22 The Commissioner of Excise is authorized —

(1) To sanction all settlements under the Excise and Opium Acts, the terms of which do not exceed one year

His powers,

(2) To sanction the remission of all balances of excise revenue not exceeding Rs 500, which may be found, after due enquiry, to be irrecoverable

(3) To sanction all refunds that may become payable

(4) To sanction rewards to informers and captors in excise cases, up to a limit of Rs 500 in each case.

(5) To determine, from time to time, the number of shops to be allowed in each district for the retail or wholesale vend of all excisable commodities, and to arrange and revise their allocation.

(6) To sanction the appointment, transfer, promotion, suspension or dismissal, subject to the orders of the Board of Revenue on appeal, of all officers, exclusively employed and paid by the Excise Department, below the rank of Excise Inspector

(7) To sanction, subject to the general control of the Board of Revenue, the appointment from the register of selected candidates, transfer, promotion or suspension of all officers of the grade of Excise Inspector, and, subject to the previous approval of the Board of Revenue, their punishment or dismissal and

(8) Generally, to control the action of District Officers in their administration of the excise revenue. All correspondence from District Officers on matters relating to Excise administration, requiring the orders of the Board of Revenue as Chief Controlling Revenue Authority, shall be addressed to his office, either directly, or in the case of the matters mentioned in the next paragraph, through Commissioners of Divisions

23 Commissioners of Divisions, while exercising no direct control over the internal administration of the Excise Department,

Commissioner
of Revenue

are expected to maintain a general supervision over the efficiency of sanctioned arrangements, and to record their recommendations upon all points which may appear to them to be open to criticism. In order to afford them the necessary information, it is directed that all half-yearly, annual, settlement and other reports, and all proposals involving a change in principle or in policy, be submitted from districts through Divisional Commissioners to the Commissioner of Excise

24 The Collector, or Deputy Commissioner, is responsible for the effective administration of the Excise of his district in conformity with the laws and rules from time to time in force, and subject to the general control and direction of the Commissioner of Excise and of the Board of Revenue. He is empowered to appoint one of his assistants to the subordinate charge of the district excise administration, and to prescribe, from time to time, the duties which this officer, who is called the "Officer in charge of Excise," shall perform. The officer so appointed should be one whose ordinary duties admit of his spending the tour season in camp. The appointment of an officer who is compelled to remain at headquarters, as, for instance, a Treasury Officer, is comparatively useless, and should be avoided, except as a special and temporary measure. All changes among such officers should be immediately reported, through the Commissioner of the Division, to the Commissioner of Excise.

25 The appointment of an Officer in charge of Excise is a matter merely of administrative convenience, and implies no general delegation of authority. The Officer in charge of Excise is empowered to issue only such orders as may have been the subject of general or particular sanction by the Collector. It is also to be particularly observed that the appointment of a special officer to the charge of the district excise in no way lessens the responsibility of the rest of the district staff for the supervision, within their jurisdiction, on all occasions, of all branches of the Excise Administration. It is rarely possible for the Officer in charge of Excise to visit, in the course of a cold weather tour, all parts of a district. Much of the inspection must, consequently, be left to other sub-divisional officers who, in such cases, should be required to communicate the results of their inspections, and their reports on points to which their special attention may have been required, to the Officer in charge of Excise. The immediate supervision of the district excise establishment, administrative and clerical, may conveniently be entrusted to the Officer in charge of Excise. It is also desirable that, as far as possible, he should hear and determine all cases relating to offences against the Excise and Opium laws.

26 Under section 14 of the Opium Act, officers of the Excise, Police, Customs, Salt, Opium or Revenue Departments may be authorized by the Local Government to exercise powers

of search, seizure, and arrest in cases where opium, liable to confiscation, is believed to be manufactured, kept or concealed in a building, vessel or enclosed place And under section 15, any officer of those Departments may—

(1) seize opium liable to confiscation, *in any open place, or in transit*

(2) detain and search any suspected offender against the Act, and if such offender is in *possession of opium*, arrest him and any other person in his company

The authority referred to in section 14 has been conferred by the Local Government on the following persons —

Excise Department

Excise Inspectors and Muharrirs

Police Department

All Police officers in charge of a station, and all Police officers of and above the grade of head constable or sergeant.

Opium Department

Administrative officials not inferior in rank to a Kothi Muharrir

Revenue Department.

Tahsildárs, Naib Tahsildárs or Peshkárs

Section 17 provides that the officers of the several departments mentioned in section 14 shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of the Act

27 Under section 33 of the Excise Act, the Collector has power to appoint persons, by name or by virtue of their office, to be officers for the collection of the Excise revenue and for the prevention of offences against the Act, the persons so appointed being styled "Excise Officers" Under section 65 (g), the following rules have been made by the Board of Revenue for regulating such appointments —

Under the
Excise Act.

(1) *The following persons may be appointed by the Collector to be officers for the collection of the revenue —*

(a) All Assistant Collectors, Deputy Collectors and Tahsildárs, together with all officers of not lower grade than a jamadár of tahsili peons.

(b) With the sanction of the Commissioner of Excise, any other person

(2) *The following persons may be appointed by the Collector to be officers for the prevention of offences —*

(a) All Assistant Collectors, Deputy Collectors, Tahsildárs and Naib Tahsildárs

(b) All Excise Inspectors.

(c) All Excise Muharrirs

(d) All officials of the Revenue Department in receipt of a monthly salary of not less than Rs 10

(e) With the sanction of the Commissioner of Excise, any other person.

Under section 44 the following Police Officers have been invested by Government with the powers of Excise Officers in respect of the matters shown against each —

(1) All Police officers in the United Provinces, whether enrolled under Act V of 1861, or appointed under Act XX of 1856, Act XV of 1873, Act XV of 1883, Act XVI of 1873, or Act XVIII of 1876, are invested with the powers conferred on Excise Officers by section 36 of the Act

(2) All Police officers in charge of a station, and all Police officers of or above the grade of head constable or sergeant, are invested with the powers conferred on Excise officers by sections 37 and 38 of the Act

By section 43 all Police officers are required to aid Excise officers, upon request made by them, in the execution of their duty

28 Cantonment Magistrates will ordinarily exercise no direct superintendence over excise matters in Cantonments. But the Cantonment Magistrate may, with the permission of the Commanding Officer, be placed in charge of the excise revenue under the Collector's superintendence, thus occupying the same position in cantonments as the Officer in charge of Excise occupies in the rest of the district

29 The Tahsildar must, in the first instance, effect, as far as possible, the punctual collection of the excise revenue demand. License fees fall due in advance on the first day of the month in respect of which they are payable. The Tahsildar must take immediate steps for the realization of any item of the demand not paid in by the 7th of the month. He will furnish the Collector by the 10th of the month with a statement of demands, collections, and balances, in Form No 14, Appendix I, noting in the remarks column the steps taken to recover outstanding balances, and will thereafter be guided by the orders passed by the Officer in charge of Excise in respect of each case

30 Punctual collection is of special importance in the case of small licences. Trivial arrears, if suffered to accumulate, usually result in an irrecoverable balance

31 The Tahsildar is also an Excise officer, and, in that capacity, is bound to use every means in his power to prevent and detect breaches of the excise laws and rules. For this purpose, he is supplied monthly by the Collector's office with a statement in Form No 23, Appendix I, showing the issues of country spirit, drugs and opium to each shop in his tahsil. A systematic

examination of these statements should enable him to judge what relation the licit consumption of country spirits bears to the probable actual demand, and thus to indicate the areas in which there is most reason to suspect illicit practices. A similar vigilance should be maintained with regard to the supply and sale of opium and drugs. With ordinary supervision on the part of the Tahsildār, it should be impossible for the making of illicit liquor or the sale of crude opium to be a regular trade, as there is reason to believe it is in many parts of the country. It should also be impossible for a licensee to continue, unquestioned, to pay a substantial license fee, and to do an obviously flourishing business, and yet to take a merely nominal supply of the excisable commodity he deals in.

32. It is, further, the particular duty of the Tahsildār to acquire such special local knowledge as is required for the successful management of an excise settlement. He should be in a position to give a close estimate of the letting value of licenses and contracts, and also to afford accurate information as to the pecuniary circumstances, the personal character, and the local relationships and inter-dependence of the various competitors at excise sales. He is also required to inspect, as often as possible, all licensed premises within his tahsīl, and to assure himself that business is carried on in conformity with the conditions of the license and the requirements of the law.

Local
knowledge
and inspection
of shops in
tahsīl

33. It is the duty of the Naib Tahsildār to assist, under the Tahsildār's direction, in the performance of the duties above referred to, and to take the Tahsildār's place when the latter is temporarily absent.

Naib Tahsildārs

34. The Excise Inspector is an officer specially appointed to assist the Officer in charge of Excise in the supervision of the administration. When in charge of a public distillery it is his first duty to control the manufacture, gauging, storage and issue of spirits, to see that the prescribed accounts are regularly kept up, and particularly to enforce all the precautionary measures against the illicit issue of spirit. He is also to supervise, under the direction of the Officer in charge of Excise, the work of the clerical staff of the department, and to assist in the punctual preparation of periodical reports and returns. He should also be given every possible opportunity of acquiring information on all branches of the internal excise administration of the district, for which purpose he should be relieved, from time to time, of his duties within the distillery, and sent on short tours of inspection.

Excise
Inspectors in
charge of a
public
distillery

35. Where an Excise Inspector is appointed to a district on peripatetic duty he is required to be constantly on tour, inspecting minutely the working of all excise arrangements, and enquiring into the nature and extent of all suspected evasions of the law.

Excise
Inspector
on peripatetic
duty

36 Excise Inspectors are not directly concerned with the collection of the excise revenue, but it is part of their duty to watch the collections, and to bring to the notice of the Officer in charge of Excise any neglect of orders, or accumulation of arrears. For this purpose, they are authorized to examine all registers required by this Manual to be maintained at tahsíl offices. Tahsildárs will direct the revenue official in whose charge the registers are to produce them for inspection on the application of the Excise Inspector.

CHAPTER VI

RULES OF GENERAL APPLICATION

37 THE excise year shall correspond with the land revenue year, that is it shall run from the 1st October to the 30th September

Excise year

38 Unless otherwise specified in these rules, or with the special sanction of the Board of Revenue, all excise licenses shall be yearly licenses, taking effect from the 1st October Licenses granted at other periods of the year are to remain in force only to the 30th September next ensuing

Excise arrangements to be annual.

I—Licenses and Leases. Auction System.

39 The settlement of all excise contracts or licenses subject to the "Auction System," shall ordinarily be made for the ensuing year, between such dates as may be published in a sale proclamation, which will be issued by the Commissioner of Excise, after consultation with District Officers

Settlements under the auction system.

40 The sale proclamation will include the dates of sales in all districts in the Provinces, which will be fixed so as to avoid, as far as possible, the clashing of dates in neighbouring districts, and to allow sufficient time to unsuccessful competitors in one district to appear and bid at the sales in a neighbouring district

Sale proclamation

41 District Officers are required to adhere to the published dates as far as possible The fixing of revised dates, unless fully and widely notified, will fail to secure proper attendance, and the time available is generally too short to admit of this being done It is better to proceed with the sale, as far as possible, on the appointed dates, leaving any unsold shops to be settled at a subsequent sale or as opportunity offers, than to postpone the sales generally

Dates fixed to be followed.

42 Should it for any reason become necessary to postpone the sales generally, to a subsequent date, immediate intimation should be given to the Commissioner of Excise, with a brief statement of the reasons and of the revised dates fixed It should be clearly understood that no dates should be fixed for a postponed sale which will not permit of the report of such sale reaching the Commissioner of Excise by the 15th September at latest These directions do not apply to the settlement of isolated shops for which no bids, or inadequate bids, have been made at the regular sales, and which, necessarily, stand over for subsequent disposal during the year District Officers are responsible for the publication and free distribution of the sale proclamations within their respective districts The apportionment of the number of days allowed, amongst the various branches of excise, is left to the discretion of

Postponement of sales.

Distribution of sale proclamations.

District Officers District Officers are responsible for the notification of the dates of postponed sales, both in their own and neighbouring districts

43 The following conditions shall apply (with the exception referred to in Rule 44) to all sales under the "Auction System," and will be inserted at the foot of the sale proclamations. No modification or relaxation of these conditions can ordinarily be permitted. They are to be considered as supplementary to the conditions in the ordinary forms of license —

(1) The Collector is not bound to accept the highest or any bid

(2) The acceptance by the Collector of any bid is subject to the confirmation of the Commissioner of Excise or the Board of Revenue, as provided by the rules in this behalf

(3) Every person bidding will be held to his bid, whether it be the highest or not

(4) No person shall be allowed to bid at auction on behalf of another person, unless he holds a written authority from such other person to do so, or such other person is present at the auction and authorizes or ratifies the bid made on his behalf. The fact that a bid has been made on behalf of another person shall be noted in the sale list, and if it be finally accepted, the principal shall be held responsible for the amount tendered.

(5) A sum equal to $\frac{1}{4}$ th of the annual fees shall be payable on fall of the hammer or before the conclusion of the sales for the day, and the balance by such instalments as shall be specified in the license to be granted. If default is made in the payment of the $\frac{1}{4}$ th advance instalment, the shop or farm will be resold, and if the price finally accepted at the resale be less than that bid at the first sale, the difference will be recovered from the person who made the higher tender

(6) Every shop for which a license is issued shall be kept open throughout the year, and a supply of the commodity for the sale of which it is licensed, sufficient to meet the demands of consumers, shall be maintained

(7) Licenses or leases are not transferable as a matter of right. The Collector may refuse to recognise any transfer made without his sanction

(8) In the case of drugs farms, licensed vendors will be required (unless it be especially agreed to the contrary, in writing) to sell such drugs only as they shall receive from, or with the consent and knowledge of, the farmer of the right of retail vend

(9) In the case of opium purchased from the treasury, no refund is claimable on account of short-weight of opium cakes. Each cake is of full weight when it leaves the opium factory, and any subsequent diminution or weight represents a loss of moisture only

(10) In tracts in which either the farming system or the outstill system is in force, the liquor shall be coloured red with

sandal wood (*lal chandan*), the colouring being effected in the process of distillation, by placing a bag of sandal wood shavings in the receiver. No liquor not so coloured shall be manufactured or sold in tracts under these systems.

(11) No liquor coloured with sandal wood or in imitation of such colouring shall be manufactured or sold in tracts in which either the ordinary or the modified distillery system is in force.

(12) The right to open new shops for the sale of foreign spirits during the currency of the settlements is reserved to Government.

44 In districts where licenses for vend of *tári* or *sendhi* are disposed of shop by shop, the settlements shall be made on such dates as may be determined by the Collector. Such dates shall ordinarily be fixed in the months of December, January and February, and shortly before the *tári* season begins. Conditions (5) and (6) of Rule 43 will not apply to licenses for retail vend of *tári*, and the instalments and advances to be paid will be determined by the Collector at the time of settlement. The principles to be observed are that such advances should be taken as will, as far as possible, secure the revenue from loss without pressing heavily on the licensee, while the instalments should be so regulated as to fall due, and be recovered, during the *tári* season.

Tári sales how conducted

45 The following general rules for conducting excise sales are to be followed —

General rules for conducting sales

(1) The settlements shall, ordinarily, be held at the district headquarters. But in any special case, when considered desirable, the Collector may, with the previous sanction of the Commissioner of Excise, authorize a Sub-divisional Officer to make the settlement of his sub-division generally, or any portion of such settlement at the headquarters of his sub-division, or in the neighbourhood to which the contracts to be settled relate.

(2) The sales shall be held by the Officer in charge of Excise in the presence of, or under the immediate personal superintendence of, the Collector of the district. All *Tahsildárs* shall be required to attend the sales for the purpose of assisting the Collector or officer conducting the sales in securing adequate license fees, in defeating combinations, and in eliminating persons of unsatisfactory character or doubtful solvency.

(3) Before the sales for the day commence, the provisions of these rules, so far as they concern intending bidders, shall be read out and explained to all present, so that competitors may clearly understand the conditions on which they bid. The terms of all licenses shall be read out in public, and information shall be freely given in respect of all facts which affect the value of the contracts about to be sold.

Whenever the right of vend of drugs, opium or *tári* or the right of combined manufacture and vend of country spirits is farmed, a list of the shops should invariably be notified at the

sale, and no addition to or change of these shops should subsequently be permitted without previous sanction

(4) A settlement record, in Form No 10, Appendix H, of all shops or farms to be sold under each branch of the revenue, shall be prepared before the date fixed for the sale. At the time of the sale, the person accepted as the auction purchaser shall be required to sign his name, or affix his mark, against the entry of the shop or farm in the record, it being explained at the time that the deposit paid in advance will be returned to persons to whom a license may be subsequently refused by the sanctioning authorities or for any reasons

(5) The treasurer of the district, or one of his recognised assistants, shall be required to attend the sales to receive the advance fees paid by licensees. All sums received by the treasurer or his assistant up to 2 P M must be credited in that day's accounts, and the amounts paid subsequently on the same day should be kept in sealed bags in the treasury and brought to account the next day. At the close of each day's sales, the Officer in charge of Excise shall satisfy himself, by personal communication with the Treasury Officer, that the remittances to, and the receipts in, the treasury, on account of that day, agree. A person whose bid has been provisionally accepted by the Collector shall be granted a receipt in Form No 11, Appendix H. The final bid made shall invariably be entered in the list with his own hand by the officer conducting the sales

(6) When advance deposits are provisionally accepted from two or more rival bidders, or when they are received in doubtful cases requiring further discussion or reference to higher authority, such advances should be held in deposit, and not finally credited to Government. When a final decision is arrived at, the amounts so held in deposit should at once be credited, or refunded, as the case may be. The officer conducting the sales should intimate to the Treasury Officer the names of depositors, and the amounts of their advance payments, which are to be held in deposit under this rule

(7) All advance deposits are payable on fall of the hammer, or, at latest, before conclusion of the sales for the day. The deposit shall, ordinarily, be in cash, but Collectors may accept Government promissory notes, railway shares and certain other valuable securities, in the case of large deposits.

(8) If the bidder fail to make the advance deposit, as provided in the preceding rule (to which no exception can be authorized or permitted), the officer conducting the sale may either put up the lot again for sale immediately, or on the following day, or postpone the sale to such future date as he may then and there notify. The defaulting purchaser shall be debarred from bidding for the same or for any other lot, and he may, with the sanction of the Collector, be prosecuted under section 185 of the Indian Penal Code

(9) Each shop or farm should be separately put up to competition. Where no reason to the contrary exists, the highest bid, if adequate, should be accepted. But this rule is subject to two important considerations. Firstly, care should be taken to exclude bids obviously in excess of the fair market value of the license or farm, the result of speculation or rivalry. The acceptance of such bids, even if the bidders fulfil their engagements, is immediately injurious to the interests of the consumer, and ultimately to the excise revenue. This precaution is particularly necessary in the case of farming contracts which are worked by means of sub-settlements made by the farmer. Secondly, it is necessary to guard against the acceptance of bids which may have the effect of constituting an overt, or covert, monopoly over a larger or smaller area, particularly in the case of country spirits, and, in all cases, against the acceptance as license-holders of undesirable persons, or persons of doubtful solvency. No person whose name appears upon the district, or provincial, defaulters' list should be admitted to engage.

(10) When, after due weight has been given to the foregoing considerations, a bid has been finally or provisionally accepted at an auction, no subsequent offers in respects of the same engagement should be considered. The practice of nominally accepting a bid made at auction, and then negotiating privately with other competitors for higher offers is legally indefensible, and in all respects objectionable. If an adequate price is offered by the highest suitable bidder, it should be accepted, otherwise, the lot should be withdrawn for resale at a subsequent date, or for settlement by tender. Competitors must be given to understand that, when a bid is once accepted, the matter cannot be reopened, and that they must be prepared to go to the full extent they propose to offer before the close of the auction.

(11) A list of all sanctioned shops of which it has been found impossible to effect a settlement shall be submitted for orders to the Commissioner of Excise by the 1st October in each year, with a brief statement of the action proposed in each case.

46 The Collector shall submit to the Commissioner of Excise a report, in duplicate, on the result of every description of settlements in his district, accompanied by detailed statements in Form No 59, Appendix I, for country liquor shops under the distillery and outstill systems, in Form No 60, Appendix I, for all farms, whether of liquor, drugs, opium or tãri, in Form No 61, Appendix I, for opium settlements other than farms, and in Form No 60(a), Appendix I, for shop to shop settlements of tãri. The original report and statements shall be submitted through the Commissioner of the Division, and the duplicate to the Commissioner of Excise direct. When the highest bid is not accepted, the fact should be noted in the column of remarks, and the reason for non-acceptance briefly stated.

Settlement
Report

47 Excise settlement reports should, ordinarily, be despatched within one week of the conclusion of the sales. The report should not be delayed simply because a few shops remain unlet, or a settlement of a particular branch of Excise has not been arranged. A supplementary report, with statements, respecting such shops or settlements, should be submitted subsequently, the main report not being delayed on this account. In order to obviate delay in reporting settlements, the statements (in duplicate) should be written up, as far as possible, before the sales are held.

48 Full instructions will be found at the foot of each settlement statement for its preparation, and Officers in charge of Excise should satisfy themselves that the correct form has been used, and that the instructions have been strictly followed. Inattention to these directions causes much inconvenience and delay.

49 All settlements, the periods of which do not exceed one year, shall be sanctioned by the Commissioner of Excise, and all other settlements by the Board of Revenue. No settlement confers any right to the person with whom it is made until so sanctioned.

50 In all cases in which bids have been accepted and recommended for sanction, the licenses and leases should be prepared in anticipation of sanction, so that they may be distributed as soon as sanction is received. In the case of all farms, counterparts of the leases shall be taken and recorded. All leases of Excise farms are of the nature of ordinary agreements, chargeable with a duty of eight annas, under Article 5(b), Schedule I, Act II of 1899, and should be stamped as such at the expense of the lessee. The prescribed printed forms may be forwarded, *before execution*, to the office of the Commissioner of Stamps for denotation of the duty by impressed labels, the cost of the stamps being remitted by money-order or remittance transfer receipt, payable to the Assistant to the Commissioner of Stamps. The counterpart of the lease is exempt from stamp duty under proviso (1) to section 5 of the Indian Stamp Act. Licenses do not require any stamp.

51 All licenses shall be signed by the Collector or Officer in charge of Excise of the district, and all leases of farms by the Collector himself. These officers are reminded that they are personally responsible that all licenses, leases, and counterparts issued or accepted are strictly in accordance with the terms of the sale as sanctioned by higher authority and duly executed according to law.

52 All excise licenses and leases are personal to the licensee or lessee in whose favour they are granted, and lapse on his death, if that event takes place before the expiration of the term of the license or lease. In the case of an excise licensee or lessee dying before the end of the term of the contract, the Collector will exercise his own discretion as to the disposal of the license or lease for the remainder of its original term. He may either offer it to continue it on the same terms to the representative of the deceased,

or may dispose of it a fresh, subject to the rules for the resale of licenses during the currency of a settlement. It should be clearly understood that sub-lessees or farmer's agents only hold their licenses conditionally on the maintenance of the farm from which they derive their rights. If the licensee or lessee is in arrears at the time of his death, the amount of arrears should be recovered from his security deposit, so far as such deposit meets the arrears due. If the arrears exceed the amount of the deposit, the case should be referred for orders.

53 As soon as possible after the general settlements for the year have been completed, a register in Form No 1, Appendix H, shall be prepared in anticipation of sanction from the settlement record of all shops sold. The register may be divided off into separate parts for each branch of the revenue. The arrangement shall be by tahsils and a separate page shall be allotted to each shop. The entries shall first be departmental, and then alphabetical according to localities. The departmental order shall be, according to circumstances, as follows —

Register of
sales and
demands for
the year

(1) *Country Spirits*—

(a) Distillery system

(i) Wholesale

(ii) Retail.

(b) Farming system

(c) Outstill system.

(2) *Tári*—

(i) Separate shops

(ii) Farms.

(3) *Opium*—

(i) Separate shops.

(ii) Farms

(4) *Hemp Drugs*—Farms

Every page in the register shall be numbered, and an index shall be prefixed showing, alphabetically, in respect of each licensee, the following particulars, *viz.*—

(a) Shops held.

(b) Name of licensee

This register will also be used as a ledger of demands and payments, and the following instructions are given for its preparation.—

(1) A few pages should be left blank at the beginning of the register, and as soon as the new Excise year commences (1st October) all outstandings of previous years should be entered in these pages, the arrangement being the same as that hereinbefore prescribed for current demands. In this portion of the ledger the heading of columns 8 and 9 and 11 will be altered to "On account of outstandings," and columns 7 and 10 will remain blank.

(2) The remainder of the ledger will be occupied by the demand and collections on account of the forthcoming year, arranged as already prescribed. The entry against each shop will be arranged so as to show first the advance deposit, and then the instalments on account of different months. Entries of payments

will be made from the *siāha* as indicated in the example given in the appendix, and the register will be compared with the Tahsildār's monthly return submitted under Rule 448. Remissions will be noted in the manner prescribed by Rule 453. Careful compliance with these instructions will greatly facilitate the preparation of the annual returns (Form No 48, Appendix I).

54 As soon as the portion of this register which relates to the forthcoming year has been completely written up, extracts in Form Nos 27-S, Appendix I, shall be made for transmission to Tahsildārs relating to shops in their tahsils, the amount paid in advance being entered in columns 6 and 7 respectively. A list shall, at the same time, be prepared in Form No 29, Appendix I, of shops sold, showing (1) name of shop, (2) locality of shop and (3) name of licensed vendor or farmer, for the information of the District Superintendent of Police. Immediately on receipt of orders from the Commissioner of Excise on the settlement proposals, any changes necessitated by such orders shall be made in the register, extracts, and list prescribed above. The entries in columns 6 and 7 of statement 27 and in columns 5 and 6 of statement 28, Appendix I, shall be totalled for the district and for each tahsil, and the extracts and list shall then be despatched to the officers for whom they are intended. Any changes made in the extracts or list during the year shall be notified to Tahsildārs and the District Superintendent of Police.

55 Collectors are, under the Excise and Opium laws and the rules made thereunder, authorized to cancel any license granted by them (1) for breach of any condition specified in the license, and (2), subject to notice or compensation, for any other cause not specified in the license. All licenses cancelled should be promptly resold to the best advantage, and Collectors are authorized to sanction any resales necessary within the currency of a settlement. In all cases where compensation has to be paid for default of notice of cancellation of license, a full report should be submitted for the orders of the Commissioner of Excise, explaining the circumstances which have necessitated the action taken, the demand for the year, the license fees remitted, and the amount proposed to be paid as compensation for default of notice. On receipt of orders, the claim shall be adjusted.

56 The sanction of the Board of Revenue is necessary to the cancellation of any farm. In each such case a report should be submitted to the Commissioner of Excise, who will obtain the orders of the Board. The reasons for the recommendation should be fully explained. All resales of farms require the sanction of the Commissioner of Excise.

II Licenses and Leases Fixed fee System.

A—Foreign Liquor

57 Licenses for the wholesale vend of spirituous liquors manufactured at distilleries in India worked according to the European method, of fermented liquors manufactured in India at a

licensed brewery, and of spirituous or fermented liquors imported either by land or sea, shall be granted, on application, by the Collector of the district, in Form No 15, Appendix D

58 Every licensee shall be bound by the conditions of the license. The license does not ordinarily authorize sale beyond the limits of the jurisdiction of the officer who grants it, but for the convenience of travelling merchants, who carry liquor for sale in transit, any Collector who grants a license is authorized to make the wholesale license general, by endorsing on it the names of the districts in which the holder wishes to sell. The grant of every such license shall be notified to the Collectors of the districts in which it is made current, and must be endorsed by the Collector, or by the Officer in charge of Excise, of every district which the wholesale vendor may visit in the course of his travel. No pass is necessary for the transport or possession of such liquors

Condition of
license

59. Persons taking out a local or general license for wholesale vend of spirituous and fermented liquors under the preceding rule are prohibited, on the plea of muster sales or any other plea whatever, from making any sale of any one kind of such liquor in less quantities than two imperial gallons or one dozen reputed quart bottles

Sale of less
than two
imperial
gallons
prohibited.

60 A fee of Rs 16 per quarter, or Rs 64 for the year, is to be levied, strictly in advance, for every wholesale license granted. No license shall be granted for a shorter period than one quarter, calculated in all cases from the commencement of the quarter in which such license is granted

Fees.

61. Licenses for the retail sale of spirituous and fermented liquors described in Rules 10 to 13, Chapter IV, shall be of the following descriptions —

Retail.

(1) *Hotel and Dāk Bungalow licenses* — These licenses may be granted to the proprietors or lessees of houses which are *bond fide* places for the lodging and entertainment of travellers, and to persons in charge of dāk bungalows. They cover retail sale, for consumption on the premises only, to persons actually residing in, or making use of the accommodation provided by, the hotel or dāk bungalow. The licenses shall be in Form No. 16, Appendix D. They do not include the right to set up or maintain a “bar,” or to open a “restaurant” for the sale of liquor to the general public. Hotel-keepers desiring to open a “bar” or “restaurant” must apply for a license under the rule immediately following

(2) *Bar Licenses* — These licenses cover retail sale for consumption on the premises only, subject to the conditions of the license, to all comers, but not the sale of liquor in any quantity to be removed from the premises. The Collector may, subject to appeal to the Commissioner of Excise, refuse to grant a bar license to any holder of a hotel license. Temporary bar licenses may be granted, at the discretion of the Collector, to cover the retail sale of liquors at theatres and other indoor or outdoor places of public

resort or entertainment, on payment of a daily fee, provided that no such license shall be granted for a longer time than 10 days, and that the holder shall not be permitted to sell liquors except during the hours of public performances, or at rehearsals. The licenses shall be in Form No 17, Appendix D

(3) *Railway Refreshment Room Licenses*—These licenses cover retail sale in refreshment rooms and dining cars maintained by, or under the supervision and control of, railway administrations, for consumption on the premises or dining cars, and also sale, for consumption off the premises, of quantities not exceeding two reputed quarts of each kind of liquor to any one person. Licenses under the same conditions may be granted to the proprietors of refreshment rooms at military rest camps, with the previous sanction of the Commanding Officer. The licenses shall be in Form No 18, Appendix D

Licenses for sale in dining cars shall be issued only with the sanction of the Chief Revenue Authority. In the case of trains running through the territories administered by more than one Local Government, the license shall be issued by the Local Government within whose territories the headquarters of the contracting firm are situated, and shall be held to cover the whole extent of the journey of the train in respect of which it is granted, intimation of its issue being given to every Local Government or administration through which such train passes in the course of its journey

(4) *Shop licenses*—These licenses are of two descriptions:—

(a) Covering sale for consumption both on and off the premises

(b) Covering sale for consumption off the premises only

The licenses shall be in Form No 19, Appendix D.

(5) *Auctioneers' Licenses*—These licenses cover the sale by auction, by any person charging a fee or commission for his services, of excisable liquors, whether the property of private persons, or consigned in the ordinary course of trade for sale by auction. Sales under these licenses may be held at any place within these Provinces. The license covers the issue, on payment, of samples to intending purchasers, not exceeding in bulk one reputed quart bottle. There is no limit to the quantity which may be sold in a single transaction. The license shall be in Form No 20, Appendix D

62 The fees for the various licenses detailed in rule 61 shall be as follows and shall be payable strictly in advance —

Description of license	Maximum annual fee.
	Rs.
(1) Hotel licenses .. .	100
(2) Bar licenses .	200
(3) Railway refreshment rooms licenses	100
(4) Shop licenses—	
(a) For consumption off the premises	200
(b) For consumption on and off the premises,	300
(5) Auctioneers' licenses ...	5

67 Licenses for the wholesale vend of country spirits in connection with retail licenses are granted merely to facilitate distribution, and are not to be regarded as a direct source of revenue. The number and location of wholesale shops in each district must be determined with reference to the convenience and reasonable requirements of retail vendors. To prevent wholesale licenses being used as a cover for sale of illicit spirits, the places of vend should, as far as possible, be at the headquarters of a *tribal* or *thana*, where the licensed premises can be kept under supervision. The licenses shall ordinarily be granted by the Collector of the district to persons holding retail licenses, and the business shall be conducted at the licensed retail shop of the holder. Any deviation from this rule requires the previous sanction of the Commissioner of Excise. The license shall be in Form No 15, Appendix E. All liquor supplied by wholesale to retail shops shall be covered by a pass in Form No 12, Appendix E.

68 Any person to whom such a license has been granted shall be entitled to sell, wholesale, in accordance with the terms of his license to—

- (1) a retail vendor of country spirits in the district in which such wholesale vend is licensed,
- (2) with the permission of the Collector of the district, a retail vendor of such spirits in another district,
- (3) any wholesale vendor of country spirits whether within or without the district.

An account of all sales made under the license shall be kept in Form No 25, Appendix E, and an abstract of such account shall be submitted, on the 1st of each month, to the Collector.

69 A fee of Rs 2 per mensem shall be payable in advance, or before the 1st day of the period covered by the license. District Officers are at liberty to sanction a reduction of the full fee of Rs 2, subject to a minimum of 8 annas per mensem, in any case in which it can be shown that the grant of the license is administratively desirable, and that the full fee would be too heavy. Government reserves to itself the right to issue at any time during the year such additional licenses as it may think proper. Care should be taken to see that prohibitive prices are not charged. Where possible, competing wholesale licenses should be granted, so as to prevent the supply to retailers becoming a monopoly. This is specially important in districts in which there is no distillery.

C—Hemp Drugs

70 Wholesale licenses are granted to persons other than the farmers of the right of retail vend by the Commissioner of Excise in the case of *gunga* and *charas*, and in the case of *bhang* by the Collector of the district, with the previous sanction of the Commissioner of Excise. In the first case Form No 26, Appendix F, and in the latter No 27, is applicable.

71 Subject to the conditions of his license, the holder of a license for the wholesale vend of gánjá and charas may sell wholesale to other wholesale vendors of gánjá and charas, or to licensed retail vendors of the same with the consent of their farmers

Conditions of
license

Subject to the conditions of his license, the holder of a license for the wholesale vend of bhang only may sell wholesale to farmers holding a wholesale license within these provinces, to retail vendors with the consent of their farmers, and to foreign traders for export, where such export is allowed

72 The fee shall be Rs 16 per mensem in each case, payable strictly in advance District Officers are at liberty to propose a reduction of this fee in any case in which it can be shown that the maximum fee would be too heavy, provided that no license shall be issued on a smaller fee than Rs 4 per mensem

Fees.

73 A register of all licenses issued under the fixed fee system shall be maintained in the Collector's office, in Form No 2, Appendix H, and quarterly extracts, in Form No 37, Appendix I, relating to licenses for retail or wholesale vend of English spirits, shall be submitted for the information of the Commissioner of Excise Extracts from this register relating to all descriptions of fixed fee licenses (other than those disposed of at the time of settlement and communicated to Tahsildárs and to the District Superintendent of Police under Rule 54) shall, as each license is granted, be supplied to Tahsildárs within whose tahsils such licenses are worked, and to the District Superintendent of Police for the information of his subordinates.

Register of
license
granted under
the fixed fee
system

III—Shops

74 The number of shops for the sale of the various excisable commodities shall be fixed by the Collector of the district, subject to the approval of the Commissioner of Excise

Number of
shops to be
fixed by
Collector

75 In determining the number of shops to be licensed, the Collector shall, as far as possible, be guided by the following principles:—

General
principles to
be observed

(1) No more shops shall be allowed than are necessary to meet the normal requirements of the consuming classes

(2) In tracts under the distillery system, the number of shops for the sale of country liquor shall not ordinarily exceed the standard proportion of one shop to 5,000 persons or 10 square miles of country, where the population is dense In sparsely populated tracts, one shop to an area of 12 or 14 square miles will be sufficient.

(3) In tracts under the farming and outstill systems, the number of combined stills and shops should not ordinarily exceed the average of 1 to 8,000 persons or to 16 square miles in densely populated tracts, and of 1 to 18 or 20 miles in sparsely populated tracts Under ordinary circumstances, no combined still and shop, or outlying shop, shall be allowed (a) within three miles of the

boundary of a district or pargana which is under the distillery system, (b) within 10 miles of a town containing 30,000 inhabitants and upwards, which is under the distillery system or (c) within five miles of a distillery shop within the same or another district. Where it is absolutely necessary to disregard these directions, a special report shall be submitted, and the approval of the Commissioner of Excise obtained, before the shop is offered for sale.

(4) The number of hemp drugs shop should not ordinarily exceed the standard proportion of one shop to 10,000 persons.

(5) In the case of English spirits, kurr and opium shops, no standard is prescribed. The number of shops must vary according to the local wants and requirements of those classes of the people who are in the habit of using the commodity for which a shop is to be licensed.

(6) For the purpose of clauses (2), (3) and (4), tracts with 400 inhabitants and upwards to the square mile may be considered to be densely populated. The standard proportion is the maximum permissible under any circumstances, subject to which maximum the number of shops licensed may be adjusted to meet local requirements.

(7) No shop shall be sanctioned within three miles of the boundary of a district, except by arrangement with the Collector of the adjoining district.

76 The Collector is empowered to establish, without reference to the Commissioner of Excise, temporary shops for sale of liquor, drugs and opium at fairs. In doing so he shall be guided by the following principles —

(1) No shop for the sale of liquor, drugs or opium should ordinarily be allowed to be opened in any fair in which it has not been hitherto customary to open one.

(2) Where it has hitherto been usual, either to open special shops, or to allow a neighbouring shop to close temporarily its ordinary place of business and move to the fair, the following principles should be observed —

A — Liquor.

(a) No shop shall be opened in a fair the usual attendance at which does not exceed 4,000 persons.

(b) No shop shall be opened in a fair if there is a permanent shop within a mile of the outer edge of the fair. An exception may be made in favour of the considerable horse fairs, such as Nauchandi and Makanpur, in which low caste attendants on horses are numerous, if the nearest shop is three-fourths of a mile or more distant.

(c) Not more than one shop to every 50,000 persons ordinarily attending the fair shall be opened, even if the permanent shops are more than a mile off.

B—Drugs and Opium

(a) No shop shall be opened if there is a permanent shop within two miles of the outer edge of the fair, or if the usual number of people attending is under 4,000

Drugs and
opium shops
at fairs

(b) Not more than one drug and one opium shop shall be opened for every 20,000 people ordinarily attending the fair

(c) An extra *bhang* license, in addition to the hemp drug shop, may be allowed if the attendance exceeds 25,000

(3) When it is decided to grant a license for the sale of liquor, drugs, or opium in a fair, and when the fair is situated within the circle of and within three miles of a permanent shop, a temporary branch may be opened at the fair. When the fair is held at a distance of more than three miles from any permanent shop, the fair license should be sold separately, *and should not be made one for opening of a branch shop*

(4) For the purpose of these rules the term "fair" shall be held to include weekly or monthly *bāzārs*, markets, *hāts*, &c.

77 No new shop for the sale of liquor, drugs or opium shall be opened in a Military Cantonment, without the previous consent of the Commanding Officer

Shops in
Military
cantonment.

78 A complete register of all sanctioned shops, under the various systems in force, shall be permanently maintained in the Collector's office in Form No 3, Appendix H. It shall include a complete index and map, drawn to scale, showing the position of the shops. No new shop should be added to it or existing shop removed from it, without the previous sanction of the Commissioner of Excise, and the authority for all changes in the register should be noted against them.

Register and
map of all
sanctioned
shops to be
maintained

79 All proposals regarding increase or decrease in the number of shops, and the localities in which new shops are to be established, should be included in the report on modifications in existing excise arrangements. It must be distinctly understood that such questions must not be raised at the time of the annual excise sales. The orders on the report must be regarded as finally settling all such matters, so far as the next ensuing sales are concerned

Re allocation
of shops

NOTE.—In the case of shops for the wholesale vend of country spirits, or for the retail or wholesale vend of foreign liquor, it will generally not be practicable to ascertain, at the time of the brief report, what shops it will be possible to dispose of during the forthcoming year. But the number of such shops which it is desirable to open should be ascertained and reported, with a view to entry in the register provided by Rule 78, as the number of shops licensed may be less than, but cannot exceed, the number entered in that register

80 All shops, whether for the sale of English or country spirits, opium, drugs or *tārs*, shall have constantly affixed to them, in a conspicuous position outside the place of vend, a sign-board bearing the name of the vendor with the words "Licensed Vendor of country spirits," or as the case may be, in English and in the principal vernacular language of the district

Sign boards
to be
conspicuously
affixed to
shops.

S1 The following rules shall be enforced for the prevention of sale of country spirits to European troops on the line of march —

(1) Every shop, or combined shop and still, for the sale of country spirits on or adjacent to the line of march, shall be closed while European troops are passing or are encamped in the vicinity, and may be closed, during the passage of native troops should the Officer Commanding so require

(2) Collectors, on receiving intimation of the march of European troops, shall give timely information to Tahsildars, who will be responsible for the due observance of these rules

(3) Tahsildars, on receiving intimation of the approach of European troops, shall depute a subordinate to close each shop, who should be instructed to close it to all comers from the time the advance guard approaches till the rear guard has passed onward a full mile. He will, with as little delay as possible, report to the Collector when each shop was closed and when reopened, in order that the necessary refund and compensation may be speedily adjusted

S2 The following rules shall be observed in determining the sites of shops —

(1) That the sites of all shops shall be selected with regard to police control, especially in the case of cities and towns or villages of any considerable size, and of roads on which there is much traffic

(2) No inquiry is needed as to the sites of existing shops, unless the experience of the past year suggests doubts as to their suitability

(3) No change in the site of any shop shall, except for very special reasons, be permitted during the currency of a settlement

(4) No shop should be allowed in inconvenient proximity to a place of public resort, school, hospital, place of worship, factory, or to the entrance of a bazar, and any objection made by persons interested in such premises should be carefully considered

(5) No shop shall be located outside the *abadi* of a village

(6) No new shop shall be opened within a quarter of a mile of a railway station without previous intimation of the proposed site to the Railway administration. If any objection is raised by the administration, and not accepted by the Collector as a sufficient reason for refusing the license, the question shall be referred for the orders of the Commissioner of Excise. The same procedure shall be adopted when complaints are made by Railway administrations with regard to existing shops

(7) In municipal towns, no new shop for the sale of liquor or intoxicating drugs shall be opened without notice to the Municipal Board. In rural centres, notice of the intention to open a new shop shall be given to the District Board, and published in the vicinity, and any objection which may be brought forward shall be considered

83 The location of all shops shall be decided by the Collector, and not by the contractor. The position should be clearly defined so as to prevent shifting of sites.

Location of all shops to be decided by Collector

84 In Military Cantonments no shop for the sale of spirits, drugs, or opium shall be licensed without the knowledge and consent of the Commanding Officer. Where country spirit shops are permitted, it shall usually be made a condition of all licenses that the spirit purchased is to be consumed on the premises only. Whenever this is the case, the terms of such license should be made known to the police, so that they may at once detect any breach of the condition. A copy of section 13, Chapter III, Act XIII of 1889 (The Cantonment Act), as amended by Act V of 1895 and Act XV of 1897, shall be attached to all licenses issued in a cantonment, and a copy posted up in a conspicuous place at the shop in English and Vernacular.

Location of shops in Military cantonments

85 Collectors of districts are authorized to sanction the resale of all shops during the currency of settlements. A statement in Form No 38, Appendix I, shall be submitted for the information of the Commissioner of Excise of all resales sanctioned during the previous half year.

Resale of shops

86 Except on the strongest grounds, even as an emergent and temporary measure, the direct management of shops or farms should not be resorted to. The sanction of the Board of Revenue is necessary to the adoption of such a course, and such sanction should never be anticipated. A full and clear report should be submitted through the Commissioner of Excise, who will exercise his own discretion as to whether the circumstances justify application for sanction to higher authority.

Direct management

IV—Special Passes

87 All Tahsildárs, Naib Tahsildárs, Excise Inspectors and all officers exercising the powers of an Assistant Collector or Assistant Commissioner of either class are empowered to grant passes under section 30, Act XII of 1896 for the possession of country spirits, *tári*, or drugs, or special orders under Rule 372 of the Opium Rules for the possession of opium, &c, in larger quantities than are specified in section 3(n), Act XII of 1896, or in Rule 362 of the Opium Rules (Chapter XIV).

Officers empowered to grant special passes

88 Any person requiring, spirits, *tári*, drugs or opium in excess of the quantities specified in section 3(n), Act XII of 1896, or Rule 362 of Chapter XIV, shall submit to an officer mentioned in Rule 87 an application bearing a court fee stamp of the value of eight annas, stating (1) the occasion which renders the purchase necessary, (2) the quantity and the date on which it is required, (3) the name and place of business of the licensed vendor from whom the purchase will be made, and (4) the locality where the spirits, *tári*, drugs or opium will be consumed. Such officer may grant a pass in duplicate in Form No 12, Appendix H, one co-

Special passes how granted

of which shall be presented at the shop and, after compliance, returned by the vendor to the officer who granted it. The duplicate shall remain with the consignment in its transit from the shop to the place of consumption, and then be returned by the holder to the officer who granted it.

V—District Excise Note-Book.

89 A note-book in Form No 13, Appendix H, shall be maintained in each district. It is intended to provide, in a convenient form, and one identical in arrangement for all districts, a permanent record of the principal statistics relating to the Excise Revenue, and also of any special circumstances or conditions which may affect the financial results from year to year. With that end in view, the note-book is divided into two parts. The first is purely statistical. It consists of a number of tables, in each of which entries will be made not oftener than once a year, the figures being mostly extracted from the annual returns. The time and labour involved in maintaining this portion of the note-book will thus be inconsiderable, while the collection, in a form available for convenient comparison, of figures which have hitherto been scattered through the reports and returns of successive years must be of material assistance both to District and Inspecting Officers.

90 Each table is followed by a blank page or pages ruled for notes. It is intended that these pages shall be used to give a brief explanation of any extraordinary fluctuation in the figures, such as may be due to calamities of season, or to changes of system or of the rates of duty, &c. Where the explanation is one which cannot conveniently be given in a brief note, a reference should be added to the page of Part II on which a full explanation will be found.

91. It is the duty of the Officer in charge of Excise to see that the entries in the statistical tables are complete and up to date, and of the Collector to assure himself that this is so. The condition of the note-book must always be referred to in the Annual Excise Report.

92 The second part of the note-book consists of blank pages, a certain number of which are assigned, under printed headings, to each of the main divisions of Excise Revenue. The marginal column is intended for a catch-word, indicating the subject of the note (to be subsequently indexed), and for the date of each entry. The entries in these pages, which form a permanent record, should be confined to facts actually ascertained, or believed as a result of inquiry to exist, which are of definite interest or importance as affecting the Excise administration in its financial and other aspects. Mere opinions should not be recorded. The reports of Excise Inspectors and other district officials on tour as to the ordinary incidents of their inspections should not be copied

into this book, but any definite results of these or other special inquiries should be briefly and concisely entered under the appropriate headings. In addition to these matters, every outgoing District Officer should record under such headings as are appropriate any memoranda which he may consider likely to be of service to his successor.

93 In order to ensure that the note-book shall be confined to entries of the nature just described, it is directed, with the approval of the Board of Revenue, that all entries in Part II (except remarks made by inspecting officers) shall be made either by the District Officer himself, or under his direction and after his approval of the draft.

Entries in second part to be made by Collector or after his approval of draft

94 The note-book is designed to last for ten years, after which it will be followed by a second similar volume. All entries are to be made neatly and legibly. The note-book is to be retained permanently at headquarters, and should be submitted for inspection by the Members of the Board of Revenue, the Divisional Commissioner, and the Commissioner of Excise when visiting the district. Notes added by inspecting officers may most conveniently be entered on the pages under the heading "Miscellaneous" at the end of the book.

Retention and inspection of Note Book

95 Pages have been provided for an index to the entries in Part II. As this index, to be of service, must be in alphabetical order, its preparation will be postponed until the decennial period comprised in the volume is completed and a new volume opened. The catch-word appended to each entry is intended to facilitate indexing.

Alphabetical Index of Part II of the Note Book

96 The following are particular instructions which should be observed in filling up the statistical tables in Part I —

(1) *Table A — General statistics of area and population*

This table will be filled up once for all, with the provision of an additional line for the entry of the figures of the next census. The book being calculated to last only ten years, there will be only one intervening census. The area and population will be those of the district, except where portions of one district, e.g. of Allahabad, are included, for the purpose of Excise administration, in another, when the figures will be those of the *Excise* district. The population figures will be those of the *Excise* district at the last census. Any corrections rendered necessary, either by territorial changes or by the occurrence of a new census, will be entered in a fresh line, the reason being explained in the notes at foot.

Instructions for filling in tables in Part I of Note Book.

The term "Urban Area" includes all towns with over 10,000 population and all towns in which a Municipal Act is in force, as in Appendix F to the annual report.

(2) *Table B — Country spirits, distillery system*

(a) *Shops* — The number of shops actually settled will be shown. The number of shops at work throughout the year may

be indicated in the notes, with a brief statement of the reasons for variations

(b) *License fees*—The entries on account of license fees will be the "real receipts," i.e. the receipts for the year after adjustment of advance payments, &c

(c) *Consumption*—The figures will be those of the net consumption of the district, or, in other words, the "net imports," the issues from the distillery, warehouses, &c, being regarded for this purpose as an import

(d) *Still-head duty*—The entries will be based on the district consumption, irrespective of the district of credit. These explanations apply generally to all the Tables, except where a contrary procedure is directed

(3) *Table B-III—Country spirits, distillery system (distillery districts only)*

This table concerns distillery districts only. The still-head duty will be that leviable on the total outturn from the distillery, irrespective of the district of credit or consumption of the spirits

(4) *Table B-IV—Country spirits, distillery system*

This table will be used both by distillery and non-distillery districts. In the former, the whole will be filled up, in the latter, the column of imports only

(5) *Table B-V—Country spirits, distillery system.*

This table will be filled up by distillery districts only

(6) *Table D—Country spirits, farming system*

Where the area under the farming system is let in more farms than one, details should be given for each farm separately

(7) *Table G—Drugs*

The statistics will be for the whole district, and not for each farm. Consumption will be the net district consumption, i.e. imports less exports, the issues from the warehouse being regarded as an import. Duty is the duty leviable on the district consumption, irrespective of the place of credit

(8) *Table H—Drugs*

This table will be for drug warehouse districts only.

(9) *Table I—Opium*

As in the case of table G, the statistics will be for the district, and not for each separate farm

(10) *Table J—Country fermented liquors*

All licenses under this head, whether for *târi*, *sandhi* or *darbîhra*, will be treated as a whole and not separately

General—The "notes" in this part will be, as already directed, merely explanatory of unusual variations in the statistics. They should be brief, and should not encroach upon matters which have been specially reserved for Part II

In all tables, other than those in which incidences are shown, fractions of a *scr*, gallon or rupee should be omitted, the nearest whole number being entered

CHAPTER VII

DISTILLERIES WORKED AFTER THE ENGLISH METHOD

(*Rules under section 9 of Act XII of 1896*)

97 APPLICATIONS for license under section 5, Act XII of 1896, to construct and work a distillery after the English method shall be made to the Collector of the district. The Collector shall submit the application, with his report thereon, to the Commissioner of Excise, and he shall be guided by his instructions in granting or withholding the license.

Application
for license

98. The Commissioner of Excise may prohibit the grant of such license without assigning any reason for the same, except to the Chief Revenue Authority, in the event of an appeal from his decision.

Power to
prohibit
grant of
license

99 No license shall be issued until the applicant shall have satisfied the Collector of the district—

Conditions
precedent to
issue of
license

(1) that the distillery buildings and premises are so constructed and surrounded by a wall as to afford sufficient security for the Government revenue and

(2) that the plant is capable of producing not less than one hundred gallons of spirit per diem.

100 The license shall be in Form No 13, Appendix D

Form of
license.

101 The applicant for license to work a distillery may, if it be deemed necessary, be required to deposit as security a sum not exceeding five thousand rupees, the whole of which, or such portion as Government may determine, shall be forfeited, together with the distillery license, in the event of any breach of the Excise laws, for the time being in force in the United Provinces, being proved before an officer vested by law with the decision of excise cases. On the license determining otherwise than by forfeiture, the sum so deposited shall be returned to the licensee.

Security may
be required

102 The security deposit shall be at the disposal of the Collector for the discharge of all payments, whether of duty, license fees, fines, or forfeitures, to which the distiller may be liable by law, by these rules, by the conditions of his license, or by any engagement or bond into which he may have entered.

Security
liable for
discharge of
revenue, fees,
&c

103 The security deposit shall ordinarily be in Government promissory notes, and the notes shall, on deposit, be endorsed to the Collector of the district without the addition of name. The distiller shall be allowed to draw yearly, or half-yearly, the interest accruing on them.

Security to be
in Govern-
ment promi-
ssory notes

104 The grant of a license under these rules shall be subject to the following conditions, and to such other rules or conditions for the security of the public revenue as may hereafter be made or issued in this behalf —

Licenses
subject to
conditions
and rules

(1) That the expenses of any establishment which may be employed on the part of Government at such distillery, to check the outturn, issues and stocks of spirits, and to see that the provisions of the Excise Act and of these rules are duly complied with, shall be paid by the person licensed, and that he shall further provide a suitable residence for the members of such establishment, so situated as to command the ingress to and egress from the premises. The number and rate of remuneration of the persons employed on such establishment, if any, shall be regulated from time to time by the Chief Revenue Authority.

(2) That the distiller shall, before commencing to bring in materials for distillation, furnish the Collector with a correct statement of the distillery premises, specifying every warehouse, godown, and other place appertaining thereto to be used for carrying on the business of the distillery, and a list of all vats, receivers, stills, casks, and other utensils provided for manufacture or storage. All such vessels shall be inspected, measured and marked by the Officer in charge of Excise or other officer appointed to the duty by the Collector, and only vessels so marked shall be used in the distillery.

(3) That notice shall be given not less than five days beforehand, both of the day on which it is intended to commence distilling, and of the day on which it is intended to discontinue working the stills.

(4) That no spirit shall be removed from the distillery and beyond its premises without a pass issued by the Collector, which shall specify the quantity and strength of the spirit. The strength of the spirit shall be ascertained by Sikes's or other hydrometer approved by the Commissioner of Excise.

(5) That, except under bond for payment of duty at some other specified place, no spirit shall be removed from the distillery as above, until the still-head duty, at such rate as may from time to time be prescribed, has been paid. Provided that distillers under engagement for supply of rum to the Commissariat Department may remove the spirit so manufactured from the distillery under the conditions detailed in Rule 115.

NOTE.—For the rates of still head duty prescribed see Appendix C I

(6) That the Commissioner of Excise, his Special Assistant, the Collector or Officer in charge of Excise, or other subordinate officer appointed by the Collector, by written order, to the duty, shall, at all times, by day or by night, have free ingress into the distillery and into the store rooms and other places appertaining thereto, for the purpose of inspecting and measuring all stills and other vessels used in manufacturing spirits, of gauging and proving spirits manufactured in the distillery, and of estimating, by experiment or otherwise, the amount of the duty payable.

(7) That the following registers shall be kept up at the distillery.—

- (a) A register of spirits in store (Form No 1, Appendix D)
- (b) A register of issues and duty paid (Form No. 2, Appendix D)
- (c) A register of passes (Form No 3, Appendix D), if counterfoils of passes are not kept

(8) That periodical or other statements of transactions shall be furnished on requisition from the Collector or Commissioner of Excise.

105 No person working distilleries shall be exempted, wholly or partially, from the restrictions and conditions of any of these rules without the special sanction of the Local Government

Government sanction necessary to exemption from rules or conditions

106 Licensed distillers shall apply to the Collector, on or before the 31st August in each year, for the renewal of their licenses for the year following Unrenewed licenses shall be null and void, and shall not protect the spirits produced in the distillery from seizure and confiscation, or the parties working the distillery from the penalties provided by law for the illicit manufacture of spirits Provided that in the event of a license being refused for a distillery which had previously been continuously licensed, permission may be granted to continue operations, temporarily, for a reasonable time, pending appeal

Licenses to be renewed in September

107 No spirit shall be sold or given from the distillery to European soldiers, or Non-Commissioned officers below the rank of Lance Sergeant, or to camp-followers, without the written permission of the Officer Commanding or other official superior

Sales to European soldiers, &c prohibited without permission

108 Distillers desiring to supply traders and others with spirits manufactured at the distillery are at liberty to sell the same, in quantities of not less than eight imperial gallons, on obtaining a pass from the Collector or Officer in charge of Excise of the district in which such distillery is situated, or of the district to which such spirits are to be consigned The full duty per imperial gallon must, in all cases, be paid before the consignment leaves the distillery premises

Sales to traders and others

109 On production of the treasury receipt for the payment of the prescribed duty and an application therefor, the Collector or Officer in charge of Excise shall grant a pass, in duplicate, in Form No 6, Appendix D

Issue of pass

The original pass will protect the consignment while in transit, but it will not authorize sale of the same to persons other than those specified in it

110 The pass may be renewed for any other district, or the destination of the consignment may be altered, if no portion of

Pass may be renewed

the spirits has been removed from the casks or bottles in which they left the distillery

111 The Collector of the district in which a distillery is worked may, at his discretion, grant special passes in duplicate to accredited individuals, in Form No 10, Appendix D, for removal of spirits manufactured at such distillery, for domestic consumption only, in quantities of not less than two imperial gallons or one dozen quart bottles, provided that the full duty shall have been paid, and that the distiller shall have taken out a license for wholesale vend

112 The duplicate copy of the original, renewed, or special pass, when granted, shall be forwarded to the Collector or Officer in charge of Excise of the district for which the despatch is destined

113 It shall be the duty of the officer stationed at a licensed distillery to gauge and prove all spirits manufactured at the distillery, and to keep a regular account of all spirits passing out of the distillery, or kept in the warehouses, store-rooms and other places where such spirits are usually kept, exhibiting their quality and strength

114 Every licensed distiller shall provide and maintain sufficient and just liquid imperial measures, and other necessary and reasonable appliances to enable officers inspecting the distillery, or stationed at the distillery, to take account of or check by gauge or measure all casks, jars, bottles or other vessels for the storage or issue of spirits, and shall render all reasonable assistance to such officers in the gauging, measuring or check of such vessels

115 The following procedure shall be observed in the issue of rum to the Commissariat Department —

(1) On receipt of an indent for rum from the Commissariat Department, the quantity specified will be prepared and placed in casks

(2) The Commissariat indent, with an abstract of invoice, will be furnished to the Officer in charge of Excise, who will grant a duty free pass, in Form No 9, Appendix D, detailing the number of casks, the gallonage, and the strength to be passed out

(3) The Commissariat Department require rum to be delivered at 5° overproof. The natural evaporation in transit renders it necessary to despatch spirits of greater strength, while leakage and loss require an addition to the gallonage indented for. To compensate for these deficiencies, the strength of the spirits may be increased by 2 to 2½ degrees, and the quantity by 2 to 2½ per cent

(4) The strength shall be ascertained by Sikes's or other approved hydrometer, and the quantity of spirits by actual measurement, by weightment, or by gauge

(5) On delivery, the spirits will be surveyed by an officer of the Commissariat Department, and the receipts which are granted on actual measurement will, after inspection by the Collector, be deposited in the distillery

116 The Commissioner of Excise is authorized, in cases of emergency, to sanction the grant of duty free passes for the removal of spirits, not covered by contract, from licensed distilleries, for the use of the Commissariat Department. This power will, however, be exercised sparingly, and for cogent reasons only.

Emergent
indents by
Commissariat
Department

117. The removal of spirits of wine, and methylated spirits, duty free, has been permitted by Government to District Board and other public hospitals and dispensaries, and to the officers specified below, subject to the restrictions specified against each —

Duty free
spirits to Dis-
trict Board
and other
public
hospitals and
dispensaries

(1) *District Board Dispensaries in the United Provinces* — To officers who may be specified annually by the Inspector General of Civil Hospitals, United Provinces, such quantity of spirits of wine as may be required from time to time.

(2) *Civil Public Dispensaries in the Central Provinces* — Such quantity of spirits of wine as may be certified annually by the Deputy Surgeon General of those Provinces.

(3) *Civil Public Hospitals and Dispensaries in Central India* — On a certificate signed by the Civil Administrative Medical Officer for Central India, not more than one hundred and fifty gallons annually of spirits of wine.

(4) *Chemical Examiner to the Government of the Panjáb* — Such quantity of rectified spirits of wine as may be required from time to time.

(5) *Agricultural Chemist to the Government of India* — Such quantity of rectified spirits of wine as may be required from time to time.

(6) *Civil Surgeon of Bikaner* — Two gallons of rectified spirits of wine and ten gallons of methylated spirits.

(7) *Medical Officer of the Western Rājputāna States* — Not more than three and a half gallons of rectified spirits of wine and five gallons of methylated spirits.

(8) *Imperial Bacteriologist, Mukhtesar, Naini Tal* — Fifty gallons annually, of rectified spirits of wine, 60° to 62.5° over-proof.

(9) *Principal, North India School of Medicine for Christian women, Ludhiana, Panjáb* — Rectified spirits of wine, annually, to a maximum of 30 gallons.

(10) *Director of the Imperial Forest School, Dehra Dūn* — Twelve gallons, annually, of rectified spirits of wine.

(11) *Government Medical Stores Depôts in Calcutta* — Such quantity of spirits of wine annually as may be required for the use of the Depôts.

(12) *Government Medical Stores Depôt at Mian Mir, Panjáb* — Such quantity of rectified spirits of wine annually as may be required for the use of the Depôt.

(13) *Chemical Examiner and Bacteriologist, United Provinces and Central Provinces* — Two gallons per mensem of rectified spirits of wine.

The certificates and intimations shall be forwarded direct to the Collector of the district in which the licensed distillery is worked, who shall issue the necessary passes

CHAPTER VIII

SPIRITS RENDERED NON-POTABLE FOR USE IN ARTS, MANUFACTURES AND CHEMISTRY OR OTHERWISE *(Rules under section 2, Act XVI of 1863)*

118. SPIRITS intended for use exclusively in arts and manufactures or in chemistry, or otherwise than for human consumption, must be rendered effectually and permanently unfit for human consumption by such means as may be from time to time prescribed by rules issued by the Board of Revenue under Act XVI of 1863 as amended by Act VIII of 1894, subject to the approval of the Local Government. The method formerly authorized was the admixture of a certain proportion of methyl or wood alcohol. Hence, spirits so treated are commercially known as "methylated spirit." The use of methyl has been discontinued and it has been prescribed that the ingredient to be used for admixture with the spirit shall be caoutchoucine, which shall be mixed with the spirit in the proportion of one part by volume of the caoutchoucine to 99 parts by volume of the spirit, which shall not be of less strength than 30 per cent overproof. Provided that, when it is proved to the satisfaction of the Board of Revenue that the presence of caoutchoucine in the above proportion will render the spirits unsuitable for the industrial process or other purpose for which they are required, special sanction may be given to the reduction of the proportion of caoutchoucine to some other proportion, subject to such additional safeguards and conditions as may be deemed necessary under the special circumstances of the case. Spirits so treated are referred to in the following rules as "methylated spirits."

Definition and method of rendering spirit unfit for human consumption.

119 Spirit rendered effectually and permanently unfit for human consumption, for whatever purpose intended, is subject only to an *ad valorem* duty of 5 per cent. No such spirit shall leave the distillery until the foregoing duty has been paid into the treasury of the district in which the distillery is situated, or until a bond has been executed for its payment at the place to which it is to be removed.

Duty leviable
 Notification
 No 27/1111
 531A, dated
 24th January
 1901

120 For the purpose of fixing the amount of duty to be levied on such spirit, its market value shall be determined by the Collector of the distillery district, subject to revision of his decision by the Board of Revenue. The present market value is Rs 2-8-0 per gallon, London proof.

Market value to be determined by Collector

121 For the purpose of ascertaining that such spirit has been effectually and permanently rendered unfit for human consumption in the manner prescribed, the Collector in whose jurisdiction the distillery is situated shall, not less than once in every six

Spirit to be tested by Chemical Examiner

months, and without previous notice to the distiller, cause to be taken from stock a sample of such spirit, amounting to about six fluid ounces, and shall send such sample to the Chemical Examiner, for examination and report, at the expense of the distiller. A copy of the report of the Chemical Examiner shall be submitted to the Commissioner of Excise.

122 The owner or manager of the distillery will be held personally bound, under the penalty prescribed by section 3 of Act XVI of 1863, that no spirit issued under the rules contained in this chapter leaves the distillery until it has been effectually and permanently rendered unfit for human consumption in the manner prescribed in Rule 118

123 Applications to remove methylated spirit from a distillery shall be made to the Collector in whose jurisdiction the spirit is intended to be used, or (except in the case of spirit removed, by persons other than licensed vendors, for consumption in the Panjáb or North-West Frontier Province) to the Collector in whose district the said distillery is situated. Such applications shall state the amount of spirit required, and the place where it is intended to use such spirit

In the case of spirits removed, by persons other than licensed vendors, for consumption in the Panjáb or North-West Frontier Province, application shall invariably be made to the Collector within whose jurisdiction the spirit is to be used. In the case of spirits removed, by persons holding a license for the sale of methylated spirits in the Panjáb or North-West Frontier Province, for consumption within the provinces, for which they are licensed, application may be made to the Collector within whose district the distillery is situated, but no such application shall be granted unless the applicant satisfies the Collector to whom it is made that the person desiring to remove the methylated spirit has obtained permission to do so from the Collector of the district for which he is licensed

124 On granting an application under Rule 123, the Collector shall furnish the applicant with a pass in Form No 7, Appendix D, and shall forward a copy of such pass to the Collector in whose jurisdiction the distillery is situated, or to whose district the said spirit is consigned

125 The Collector shall not, on application made to him under Rule 123, grant a pass for a larger quantity of methylated spirits than—

- (1) one gallon, or six reputed quart bottles, to a person desiring to obtain the spirits for a private non industrial purpose,
- (2) he may deem to be sufficient, on a consideration of reasonable requirements, to a person desiring to obtain the spirits for industrial purposes provided that the Collector shall not grant a pass for any quantity of

methyated spirits in excess of that which the licensee is permitted to possess, under condition (1) of the license in Form No 22, Appendix D, or for any quantity of methyated spirits which, together with the quantity which is, or which may reasonably be believed to be, in the applicant's possession, would exceed the limit of possession so fixed,

- (3) he may deem necessary, with due regard to the quantity which the applicant is permitted by his license at any one time to possess, to a licensed vendor desiring to obtain the spirits for retail sale

126 Licenses granted for the sale of foreign spirits in Forms Nos 15, 16, 17, 18, 19, and 20, Appendix D, shall not authorize the sale of methyated spirits, which shall be sold only under a special license under the following rules

Foreign liquor licenses not to cover sale of methyated spirits

127 Any person wishing to take out a license for the retail sale of the methyated spirits shall apply to the Collector. Such licenses shall be granted, free of charge, in Form No 21, Appendix D, by the Collector to respectable applicants, on their showing that there is a lawful and reasonable demand for methyated spirits in the locality where they wish to sell them

License for retail sale of methyated spirits

Provided that no license under this rule shall be given to a person licensed to sell country spirits

128 Chemists, varnish-makers, and others requiring methyated spirits, in quantities exceeding one gallon, for use in their business and not for sale, will be given a special license in Form No 22, Appendix D, on application to the Commissioner of Excise, supported by evidence of their requirements.

Special license for possession of methyated spirits in excess of one gallon.

CHAPTER IX.

BREWING.

(Rules under section 9 of Act XII of 1896.)

129 Application for license under section 5 Act XII of 1896, to construct and work a brewery, shall be made to the Collector of the district. The Collector shall submit the application, with his report thereon, to the Commissioner of Excise, and shall be guided by his instructions in granting or withholding the license. The Commissioner of Excise may prohibit the grant of such license without assigning any reason, except to the Chief Revenue Authority, in the event of an appeal from his decision.

Application for license

Power to prohibit grant of license

130 No license shall be issued until the applicant shall have satisfied the Collector of the district that the plant is capable of producing not less than five hundred gallons of malt liquor per annum.

Condition precedent to issue of license

131 Such license shall be in Form No. 11, Appendix D.

Form of license

132 The applicant for license to work a brewery may, if it be deemed necessary, be required to deposit, as security, a sum not exceeding five thousand rupees, the whole of which, or such portion as Government may determine, shall be forfeited, together with the brewery license, in the event of any breach of the Excise laws for the time being in force in the United Provinces being proved before an officer vested by law with the decision of excise cases. On the license determining, otherwise than by forfeiture, the sum so deposited shall be returned to the licensee.

Security may be required

133 The security deposit shall be at the disposal of the Collector for the discharge of all payments, whether of duty, license fees, fines or forfeitures, to which the brewer may be liable by law, by these rules, by the conditions of his license, or by any engagement or bond into which he may have entered. It shall ordinarily be in Government promissory notes, and the notes shall, on deposit, be endorsed to the Collector of the district without the addition of name. The brewer shall be allowed to draw, yearly or half-yearly, the interest accruing on them.

Security liable for discharge of revenue, fees, &c.

Security to be in Government promissory notes

134 The grant of a license under these rules shall be subject to the following conditions, and to such other rules or conditions for the security of the public revenue as may hereafter be made or issued in this behalf —

License subject to conditions and rules

(1) That the brewer shall, before commencing to bring in materials for brewing, furnish the Collector with a correct statement of the brewery premises, specifying every warehouse, godown and other place appertaining thereto, to be used for

carrying on the business of the brewery, and all fermenting and racking vessels, casks and other vessels to be so used. All such vessels shall be inspected, measured and marked by the Officer in charge of Excise, or other officer appointed to the duty by the Collector, and only vessels so marked shall be used in the brewery.

(2) That no malt liquor shall be removed from the brewery and beyond its premises without a pass issued by the Collector or Officer in charge of Excise.

Provided that if a brewer has duly executed a bond in Form No 12, Appendix D, as provided in clause (b), section 8, Act XII of 1896, such brewer is authorized to issue the pass.

(3) That no fermented liquor shall be removed from the brewery until duty at the rate of one anna per imperial gallon, or at such other rate as may from time to time be prescribed, has been paid, or until a bond under section 8 (b), Act XII of 1896 has been filed, in Form No 12, Appendix D, by the licensee or licensees of the brewery.

Provided that the quantity of fermented liquor which may be issued without prepayment of duty, and under the above mentioned bond, shall not exceed the quantity the duty leviable on which is covered by the said bond.

Provided also that, with the sanction of the Commissioner of Excise, payments and refunds of duty in any licensed brewery may be made by book credit in any account kept for the purpose by the Officer in charge of Excise, on the understanding that the account thus maintained be settled quarterly, and that any sum found to be due by the brewer be paid into the nearest Government treasury within one week of the expiration of the quarter.

(4) That the Commissioner of Excise, his Special Assistant, the Collector, the Officer in charge of Excise, or other subordinate officers appointed by the Collector, by written order, to the duty, shall at all times, by day or by night, have free ingress into the brewery, and into the godowns and other places appertaining thereto, for purposes of inspection and measurement, and of estimating the amount of duty payable.

(5) That the brewer shall adopt such measures and conform to such rules for the security of the public revenue as may be prescribed by the Chief Revenue Authority, from time to time, with the sanction of Government.

135 No person working a brewery shall be exempted, wholly or partially, from the restrictions and conditions of any of these rules without the special sanction of the Local Government.

136 Licensed brewers shall apply to the Collector on or before the 31st August in each year for the renewal of their licenses for the year following. Unrenewed licenses shall be null and void, and shall not protect the liquor produced in the brewery from seizure and confiscation, or the parties working the brewery from the penalties provided by law for the illicit manufacture of liquor. Provided that, in the event of a license being refused for a brewery which had previously been continuously licensed, permission may be granted to continue operations temporarily for a reasonable time pending appeal

Licenses to be renewed in September.

137 No liquor shall be sold or given from the brewery to European soldiers, or non-commissioned officers below the rank of Lance Sergeant, without the written permission of the Officer Commanding or other official superior.

Sales to European soldiers, &c., prohibited without permission

138 On production of the treasury receipt for the payment of the prescribed duty and an application therefor, the Collector or Officer in charge of Excise shall grant a pass in Form No 8, Appendix D. When the pass is issued by the brewer under Rule 134 (2) without pre payment of duty, he shall use the same form. This pass will protect the despatch while in transit, but it will not authorize sale of the same to persons other than those specified in it

Issue of pass

139. The pass may be renewed for any district, or the destination of the consignment may be altered, if no portion of the malt liquor has been removed from the casks, &c., in which it left the brewery. A duplicate of the original or renewed pass specified in this and the preceding rule, when granted, shall be forwarded to the Collector or Officer in charge of Excise of the district for which the despatch is destined.

Pass may be renewed

Duplicate of pass

140 Such passes shall ordinarily be issued only to licensed vendors, or under Rule 149, for the supply of the Commissariat Department. But the Collector of the district in which a brewery is worked (or the brewer, if he has duly executed a bond in Form No 12, Appendix D), may at his discretion grant special passes, in Form No. 23, Appendix D, to accredited individuals for the removal of fermented liquor manufactured at such brewery, for domestic consumption only, in quantities of not less than two imperial gallons or one dozen quart bottles, provided that the brewer holds a license for wholesale vend

Special pass to accredited individuals.

141 Every licensed brewer shall provide and maintain sufficient and just liquid imperial measures, and other necessary and reasonable appliances, to enable officers inspecting the brewery to take account of, or check by gauge or measure, all casks, jars, bottles or other vessels issuing from the brewery, and shall render all reasonable assistance to such officers in the gauging, measuring or check of such vessels.

Measures and appliances.

142 Only malt liquor of any description shall be manufactured within the brewery and the premises thereof. No attempt shall be made to extract spirits from the grains or refuse of the brewery. No wholesale vend of malt liquor shall be made at the brewery without a wholesale license under section 22 of Act XII of 1896, in Form No 15, Appendix D.

143 Refund of duty paid on malt liquor returned unsold to the brewery of issue will be granted on the following conditions —

(1) that the person by whom the duty has been paid shall, within six months from the date of payment of duty, apply for refund to the Collector of the district in which the duty has been paid, and file a certificate in Form No 11, Appendix D,

(2) that the applicant for refund shall, if required by the Collector, further satisfy him that the quantity of malt liquor on which refund of duty is claimed has been returned unsold and unadulterated to the brewery.

144 The Collector may require the applicant to produce before him, in whole or part, the liquor on which refund of duty is claimed, and may have any portion of the liquor on which refund is claimed, tested or analysed in any way he thinks fit, and may depute any officer subordinate to him to make any inquiry or examination concerning the said liquor which the Collector may consider necessary.

145 The following registers shall be kept up at a brewery —

(a) A book showing the quantity of malt liquor manufactured and issued from the brewery, with the dates of manufacture and issue, the names and places to which liquor has been consigned, and the balance remaining in store after each transaction (Form No 4, Appendix D)

(b) A book showing particulars and original gravity of malt liquor which has been returned unsold to the brewery (Form No 5, Appendix D)

146 A quarterly account shall be prepared by every brewer in Form No 15 Appendix I, and shall be forwarded by him to the Collector of the district on the 7th of the first month after the close of each quarter. Such accounts shall show the total quantity of liquor issued during the quarter, the amount of duty paid, the quantity of liquor returned unsold to the brewery, and the amount claimed or received as refund of duty. Collectors shall, after testing the correctness of the entries, forward a copy to the Commissioner of Excise for record in his office on the 15th of the month succeeding the close of the quarter.

147 The accounts of a brewery and the stock of malt liquor in hand in the brewery shall be examined by the Collector or Officer in charge of Excise once a quarter. If the quantity of malt liquor in stock in the brewery on such examination be found to exceed the quantity shown as in hand in the stock account, the brewer shall be liable to pay duty on such excess at double the

rate prescribed for ordinary issues. If the quantity be found less than that shown in the stock account, the cause of the deficiency shall be enquired into and the result reported to the Commissioner of Excise, who may direct the levy of a fine not exceeding double the amount represented by the duty on such defect. Provided that any deficiency not exceeding ten per cent shall be disregarded, an allowance to this extent being made to cover loss in bulk due to evaporation, ullage and other contingencies within the brewery. This allowance shall be calculated upon the amount represented by the actual ascertained balances in hand at the date of the last stock-taking, together with the total quantity since manufactured or received, as shown in columns 2 and 3 of the register of manufacture and issue (Form 4, Appendix D)

148 In order to provide for loss by evaporation and ullage subsequent to issue from the brewery, a deduction of five per cent shall be made before assessment of duty upon all consignments of malt liquor passed out of a brewery either on duty paid passes or under bond. Provided that this concession shall not extend to any issues of malt liquor of less quantity than 100 gallons in a single consignment, or to issues made in bottles. When any malt liquor on which duty has been charged or paid shall be destroyed by accidental fire, or other unavoidable cause, while the same is on the specified premises of a brewer, the Chief Revenue Authority may, on proof of such loss to their satisfaction, remit or order to be repaid the duty so charged or paid.

Allowance to be made for loss by evaporation, &c.

Destruction by accident.

149 The following are the rules regulating the issue of duty free malt liquor for the supply of the Commissariat Department —

Duty free issue to Commissariat Department.

- (1) Liquor consigned direct to the Commissariat Officer may be despatched duty free under a pass to the Commissariat Officer, under the provisions of Rule 134(2)
- (2) Liquor intended for supply to the Commissariat and consigned from the brewery, for storage in an agency or store set apart for that purpose only, may be passed out of the brewery "duty free under a pass" as in clause 1 provided that the agency or store in question be used for storing such liquor only and for no other liquor. It will be the duty of the brewers in such cases to keep the local authorities informed of every such consignment so made, as well as of the total amount of liquor to be consigned under the contract then current with the Commissariat, and should the aggregate consignments at any time exceed the total indicated in the contract, the excess liquor, unless accounted for by wastage or other satisfactory causes, will be held liable to duty.

- (3) Where no separate and distinct agency or store as above is maintained, all liquor, whether for Commissariat use or public sale, consigned to any agency, must be sent duty paid under a pass the duty being either prepaid, or, if a bond has been executed under Rule 134(2), the necessary adjustment will be effected quarterly by the production of the triplicates of the Commissariat passed bills, signed by the Executive Commissariat officer, showing the quantities of liquor actually accepted by the Commissariat during the quarter. The quantity so accepted shall be held duty-free any balance of liquor in the store will, unless for special reasons, pay duty.

Collectors or Deputy Commissioners of districts in which agencies are situate should also obtain, from the Commissariat authorities direct, a statement of the issues received by the Commissariat and of the current contract demand.

- (1) District officers will thus be enabled to keep a check on the agencies or stores within their district, so that no beer can pass duty free from any store to the public, and on the 7th of the first month after the close of each quarter the brewer should file with the Collector or Deputy Commissioner of the district in which his brewery is situate, an abstract account, in Form No 94, Appendix I, of the issues passing through his various agencies. This quarterly account should be checked by the Officer in charge of Excise, and a copy of the entries for each agency should then be forwarded to the district officer of the agency district concerned, for examination as required by the foregoing clause, and report of any circumstance requiring notice.

NOTE.—The issue of malt liquor duty free has been discontinued for the present. Issues to the Commissariat Department are made, on payment of duty, under the ordinary rules.

CHAPTER X

MANUFACTURE AND ISSUE OF COUNTRY SPIRITS

I—General Instructions

150 For the effective performance of their duties by officers charged with the supervision and control of the manufacture of spirits by native distillers and after native methods, some elementary acquaintance with the theory and practice of distillation is desirable. The following paragraphs give briefly, and, as far as possible, without technicality, information which will be found practically useful. Introductory

151 Whatever the actual source from which alcohol is manufactured may be, the first step is to obtain a solution of sugar in water, and any substance which will give this solution may be used as the basis of the process. In these provinces country spirit is prepared almost exclusively from the flower of the mahua (*bassia latifolia*), from molasses (*gur*), from waste molasses (*shwa*), or from an admixture of these ingredients in varying proportions. The portion of the mahua flower used is the corolla, which consists of thick succulent lobes of a pale cream colour, held in a velvety chocolate coloured calyx, from which the petals fall during the early hours of the morning during the flowering season, which occurs in March and April. They are collected and spread out to dry in the sun. When fresh, the flowers are exceedingly sweet, with a peculiar pungent and sickening flavour, and a characteristic smell. When dry, this peculiarity is less perceptible, particularly if the stamens are removed, in which case the flavour much resembles that of a dried grape. The flowers are eaten both fresh and dried, but their use for distillation is at least as important as that for food. The crop is an uncertain one, and prices are liable to wide fluctuations on this account, and are also dependent on the character of the grain harvests, owing to the larger use of mahua as food in years of scarcity. Of the cane products, *gur* is little used on account of the cost, the usual base being *shwa* or waste molasses. The prevailing taste with respect to these materials, and their admixtures, is entirely a matter of habit. Materials

The only instances of the use of grain for the production of spirits, in these Provinces, are found amongst the Thárus of Gonda and Bahraich, who, on taking out a license in Form No 24, Appendix E, and on payment of a nominal fee of Re 1 per annum, payable in advance, are permitted to produce a rice spirit for domestic consumption only, and in portions of the Himalayan tracts, where other materials are not available. The obstacle to the

larger use of cereals as a source of spirit is the necessity of malting the grain, a process involving more care than the native distiller is prepared to use, and an expense which is unnecessary when naturally saccharine bases are cheaply available

Mahua, gur and shira used in distillations are, under the orders of Government, exempted from octroi duty in municipalities

152 (1) The process of fermentation may be thus described theoretically Any saccharine solution, when left exposed to the air at ordinary temperatures, will "ferment" This "vinous" fermentation is a function of a genus of microscopic fungi, collectively known as the yeast-plant, the minute spores of which are so widely diffused that fermentation will, as a rule, take place spontaneously, though, in practice, it is usual to accelerate the process by the addition to the solution of a ferment specially prepared or reserved from a previous operation

(2) The changes which take place in a fermenting solution are, avoiding technical details, these. The sugar passes into glucose,* and the glucose breaks up into alcohol and carbonic acid The carbonic acid effervesces away in the form of gas, producing the frothing or "working" of the wash, which is a familiar feature of the process, and there should remain a solution of alcohol in water, together with traces of other substances of no practical importance, no sugar remaining unchanged According to Pasteur, 100 parts of cane sugar, in fermenting, pass into 105.4 parts of glucose This, breaking up, should give 51.1 parts of alcohol and 49.4 parts carbonic acid, the residue being the other substances referred to, chiefly glycerine and succinic acid The wash, when this transformation is complete, is ready for distillation, and should only be slightly acid in smell and taste If, however, the process is allowed to continue after the whole of the sugar has been exhausted, the "vinous" passes into the "acetic" fermentation, the alcohol absorbing oxygen, and becoming eventually acetic acid, or, popularly, vinegar

(3) The actual process of fermentation in these provinces is a very rudimentary one The materials are fermented in earthen vessels, usually of a capacity of from 10 to 20 gallons of fluid, though larger and smaller sizes are occasionally used When large vessels are used they are buried to the neck in the ground under sheds, where such shelter is available The smaller pots are often completely exposed In some distilleries casks, or stone or wooden vats, are used Solid material, in about the proportion of a *ser* to each gallon of fluid capacity, is placed in each vessel, which is then charged with an undefined quantity of spent-wash, that is, the liquid remainder from a previous distillation, and water, the mixture being thoroughly stirred up by hand The proportion of water to spent-wash varies according to the views of the manufacturers, but the ordinary mixture is two-thirds water and one-third spent-wash In most cases a proportion of a separately prepared

* Also known as *glope sugar* The sugar permit in the mahua flower is mostly glucose

ferment is added Some makers place a portion only of the materials in the vessels on the first day, and the remainder twenty-four hours afterwards In some distilleries it is the custom to cover the mouth of the vessels, while in others they are left open The process of fermentation takes from three to four days in the hot weather, and from six to seven, or even longer, at the coldest time of the year

(4) The defects of this process are the want of uniformity in the size of the vessels, the absence of any accurate formula for the composition of the wash, and the extreme uncleanness which prevails

(5) Other things being equal, it is advisable to use fermenting vessels of a sufficient size, at least, to contain the charge for one still There is also the important consideration of the economy of space effected by the use of large vessels The common complaint in most distilleries, of insufficient covered space for fermentation, is entirely due to the use of small vessels It is desirable, therefore, in the interests both of the distillers and of the administration, to encourage the use either of stone vats, or of wooden mash-tuns, or of casks of a capacity of not less than 50 to 60 gallons each

153 (1) The process of distillation in its simplest form is easily understood It consists merely in heating the liquid to be distilled in a vessel so-constructed as to prevent the escape of the vapour which is formed, except through the pipe rising from the upper part of the vessel and afterwards taking a downward direction, the descending part or the receptacle into which it discharges being kept sufficiently cool to ensure the condensation of the vapour

Distillation

(2) The object of this process is to separate bodies which assume the form of vapour at a lower temperature from those which require a higher, or from substances which do not vaporise with any ordinary heat The last case is the simplest, the purification of water by distillation being a well-known example

(3) The distillation of spirit from distiller's wash is a case in which the separation of liquids of different degrees of volatility has to be effected It is based on the fact that absolute alcohol boils at a temperature of about 173° Fahrenheit, while water boils at 212° But a little reflection will show that the application of heat equal to the boiling point of alcohol will not operate so as to bring over the spirit and leave the water behind The wash to be operated upon is neither water nor alcohol, but a more or less dilute mixture of the latter in the former, together with other substances to be referred to presently Consequently ebullition, which is necessary to rapid distillation, does not take place until the wash reaches an intermediate temperature, depending upon the proportion of spirit present and thus water will always distil over as well as spirit

(4) The following table shows approximately the boiling points of wash containing various proportions of alcohol, and also the

proportion of alcohol to water in the vapour arising from such liquids and distilling over —

Temperature of boiling wash	Alcohol present, per cent, in the liquid	Proportion of alcohol in the vapour, per cent
212° Fahr	0	0
210 "	1	13
207 "	2	28
205 "	3	36
203 "	5	42
201 "	7	50
198 "	10	55

(5) It is thus seen that as distillation proceeds the proportion of water arising as vapour rapidly increases. When the wash contains 7 per cent of spirit, the distillate should, if the temperature is regulated properly, consist of spirit and water in equal parts, while, when the spirit in the wash is reduced to 1 per cent, the distillate consists of 87 parts of water and 13 parts of spirit. The practical application of these facts is that, at the beginning of the operation, when the distillate is richest in alcohol, the heat should be kept down to the lowest point at which ebullition can be obtained, so that the vapour may pass over in as rich a condition as possible, while, as the boiling point rises, the heat should be raised gradually, and only sufficiently to maintain ebullition. To keep the still fiercely boiling from the first must result in weakening the distillate. Further, it is evident that, as the wash weakens, a point will be reached when the distillate will be so poor in spirit as not to pay for the fuel, and as to lower the strength of the total produce.

154 (1) Spirit distilled by native processes is liable to vary widely in strength owing to imperfections in the process, even when the wash is of uniform composition. It has, therefore, to be brought to one of the permitted strengths for issue before being stored for sale. The permitted strengths are—(a) proof spirit, and (b) spirit 25° under proof. Some explanation is necessary of the meaning of these terms.

(2) Alcohol chemically pure and perfectly free from water, is termed *absolute alcohol*, and has a specific gravity, at 60° F, of 0.79381. When mixed with 16 per cent of water, it is called *rectified spirit*, and when mixed with 56.8 per cent, volume in volume, of water, it constitutes *proof spirit*.

(3) *Proof spirit* is thus a term used to distinguish alcohol when diluted with water to a certain definite strength, which has

been arbitrarily selected, under the English statutes relating to the subject, as a standard of comparison for excise purposes. If expressed as volume in volume, proof spirit contains 56.8 per cent of absolute alcohol; if as weight in weight, 49.25 per cent; if as weight in volume, 45.4 per cent. The remainder in each case being distilled water. The ratio of alcohol to proof spirit in each of these cases is for volume in volume, as 1 is to 1.76; for weight in weight, as 1 is to 2.03; and for weight in volume, as 1 is to 2.21. We can, therefore, if in any case the percentage of contained alcohol be known, calculate the amount of proof spirit present by multiplying the given percentage of alcohol by any of the foregoing ratios. The specific gravity of proof spirit at 60° F is 0.920.

(4) Spirits which are weaker than proof are described as being *under proof*, when stronger than proof, as being *over proof*. Thus, suppose that a sample of spirit is found to contain 70 per cent volume in volume, of alcohol, then $70 \times 1.76 = 123.2$, and the excess of this product over 100, or 23.2, gives the number of degrees over proof which the sample is. If, on the other hand, it contained but 24 per cent of alcohol, volume in volume, then $24 \times 1.76 = 42.24$, and by just so much as this figure is less than 100, is the sample degrees under proof, in this case, 57.76° under proof. Conversely, if the degree of strength of any spirit over or under proof be known, the percentage of alcohol present can be calculated, either as volume in volume, weight in weight, or weight in volume. Thus, suppose a sample of spirit be x degrees over proof, then $\frac{100+x}{1.76}$ gives the percentage, volume in volume, of alcohol which it contains. If it be x degrees under proof, then $\frac{100-x}{1.76}$ gives the percentage, volume in volume again, of alcohol.

(5) In practice, the strength of spirits is ascertained by the use of Sikes's hydrometer and a book of tables for employment with it. A sample of the spirits to be tested is poured into a trial glass, and the temperature ascertained by means of a thermometer in the usual way, the thermometer being read without removal from the sample. The hydrometer is taken, and one of the weights is attached to the stem below the ball. It is then pressed down to the 0 on the stem. If the right weight has been selected, it will float up to one of the divisions on the stem. The number on the stem is then read off and added to the number on the weight, the sum is called the indication. The book of tables is then opened at the temperature first found, and the indication looked for in one of the columns opposite it will be found the strength of the spirits over or under proof. If, at the temperature 60° F, the indication is 58.8, then opposite this will be found zero, that is, the spirit is of exactly proof strength.

If the indication is 50, then opposite that is 12 8, showing that the spirit is 12 8 over proof if the indication is 70, then opposite is 18 9, showing that the spirit is 18 9 under proof The meaning of these expressions is—

(a) If the spirit is 12 8 over proof, then in order to reduce it to proof, 12 8 gallons of water must be added to every 100 gallons of the spirit The resulting mixture will be proof,

(b) If the spirit be 18 9 under-proof, this means that 100 gallons contain only as much alcohol as 81 1 (i.e., $100 - 18 9$) of proof spirit to raise it to proof it would have to be mixed with an equal quantity of spirit as much above proof as it is below it, so that $\frac{100 - 18 9 + 118 9}{2} = 100$ The ordinary Sikes's hydrometer,

which is made of brass, gold-plated, is a delicate instrument, liable to derangement from wear or careless usage It has therefore been generally superseded for distillery use by two-float glass hydrometers weighted with a constant weight of mercury and showing the complete indication on the stem The indication on one float ranges from 45 to 65, and on the other from 65 to 85, which allows of the estimation of spirits ranging, at 60° F, from 19 6 over-proof to 55 6 under-proof The floats are used with the thermometer and Sikes' tables in precisely the same way as the brass instruments, except that no addition of weights is required

A glass hydrometer now in use in some distilleries has readings on the stem from 45 to 75, and allows of the estimation of spirits from 27° below proof to 5° over proof, at any temperature between 56° and 100° F

155 (1) The presence of sugar or extractives renders the use of the hydrometer fallacious The addition of sugar artificially increases the specific gravity, and causes the sample, as tested by the hydrometer, to appear much weaker than it really is This fact is known to native distillers, and it is consequently necessary to see that no sugar is placed in the receivers, and occasionally to test the distillate for the presence of sugar in solution

(2) The presence of solid matters in spirit may be easily detected by evaporating a small portion in a watch-glass over a spirit lamp and vegetable substances, such as sugar, may be distinguished by their being blackened and dissipated by the continued application of heat after the spirit and water have been driven off From the ordinary impurities in the water used in reducing spirits few samples will be found which do not leave some traces of solid matter after evaporation but these may always be distinguished from foreign matter added in such quantities as to affect the hydrometer

(3) A ready way of testing for such adulteration without special apparatus is the following Take a sample of the suspected spirit and hold it over a brisk fire in an ordinary brass spoon or ladle, previously carefully cleaned The spirit will

take fire and burn away with a pale blue flame till exhausted, when the flame will go out. The spoon being still held over the fire, the remaining water will boil, evaporate, and disappear. If the spirit is free from admixture, there will remain no residue, beyond, possibly, a slight whitish stain on the spoon, which will be unaltered by further heating. If sugar, even in small quantities, has been added, the spirit will first be consumed as before, and on continued application of heat the remaining liquid in the spoon will gradually evaporate, leaving a more or less bulky, brownish mass. This mass will eventually take fire and burn away, leaving a certain quantity of black ash in the spoon. This experiment is conclusive. It is impossible to mistake the two different appearances, and the fact of the mixture of sugar, water and spirit taking fire twice, while the mixture of spirit and water can only be made to burn once, is an indication which can be easily taught and explained to the officials concerned.

(4) If further corroboration of the presence of sugar is required, the following simple chemical test may be employed. Take a small quantity of the suspected spirit and place it in a test tube. Add a few drops of a dilute solution of sulphuric acid, and boil over a spirit lamp. Then add a small quantity of a dilute solution of *cupric sulphate* (blue vitriol) and a little caustic potash. A black precipitate will be thrown down. The contents of the test tube must then be again gently heated. If sugar is present the black precipitate will gradually change in colour to a brick red.

156 (1) The spirit manufactured being brought to the required standard of strength, the next matter is the accurate measurement of quantity for duty. This is effected in all distilleries by actual measurement in copper or brass measures, of certified capacity, supplied by the department, and marked with their true contents. For the purpose of inspection and comparison with the stock registers each cask or vat is further provided with a separate gauging rod, bearing the same number as the vessel. The rod is marked with divisions, each equivalent to one gallon of contents in the vessel to which it belongs. Each rod is empirically graduated, a gallon of spirit at a time being measured into the vessel, and the point to which the rod is wetted, when inserted through the bung-hole, being observed and marked. The method, due care being taken, is sufficiently accurate but, to guard against fraud, it is desirable that officers in charge of distilleries should be acquainted with independent methods of ascertaining the capacity of a given cask. The following rule applies to ordinary casks. Add together the square of the bung diameter, half this square, the square of the head diameter, and the product of the two diameters, multiply the sum by the length of the cask, and the product by 000812. The last product will give the contents in imperial gallons, very nearly.

Measurement
of spirits

Example The length of a cask is 30 inches the bung diameter 24 inches, and the head diameter 18 inches What is the capacity in imperial gallons?

$$\begin{array}{r}
 (24)^2 = 576 \\
 \frac{1}{2} \text{ of } (24)^2 = 288 \\
 (18)^2 = 324 \\
 18 \times 24 = 432 \\
 \hline
 \text{Adding together} \quad 1,620 \\
 \text{Multiply by length} \quad 30 \\
 \hline
 \quad 48,600 \\
 \text{Multiply by} \quad 000,812 \\
 \hline
 39,4632
 \end{array}$$

The capacity of the cask is therefore 39 4632 or approximately 39½ gallons

Where means of accurately weighing casks exist, the following method which is applicable to vessels of any shape, may be resorted to

(2) Before any spirits are put into a drum or cask, the actual weight of the drum or cask must be ascertained to a pound, the weight of the drum or cask being allowed to preponderate. The drum or cask should then be filled with spirits the hydrometer indication recorded, and the cask re-weighed. Now refer to the specific gravity table No I at the end of the book of tables used with Sikes' hydrometer, and against the hydrometer indication already ascertained will be found the 'specific gravity, or more correctly, the weight in pounds per gallon, of the spirits tested. Then divide the net weight of the spirits (that is, the difference between the weights of the full and empty cask) by the "specific gravity" and the quotient will be the contents of the drum or cask in gallons.

II—Management of distilleries established under section 6, Act XII of 1893. Rules under sections 10 and 65, Act XII of 1896

157 A public distillery may be established, with the previous sanction of the Board of Revenue, at any convenient place within the area in which the distillery system is in force and, subject to the same sanction, may be temporarily or permanently closed. Every such distillery must be situated in an enclosure surrounded by a wall of sufficient height, and having one entrance only, so that no spirit may be removed without the cognizance of the police guard on duty. No still shall be constructed, or country spirit manufactured, within the area placed under the distillery system, except at a public distillery so established and no country spirit manufactured elsewhere shall be introduced into the distillery area, except under a pass from the Collector of the district

158. Each distillery shall be placed in charge of an Excise Inspector, who will work under the immediate control and direction of the Officer in charge of Excise of the district in which the distillery is situated. It shall be his special duty—

(1) to prove and measure all spirits manufactured, stored or passed out of the distillery,

(2) to record all charges on which liquor has been issued,

(3) to sign all passes for liquor issued from the distillery,

(4) to keep in custody all testing and measuring vessels used in the distillery,

(5) to see that the rules and directions prescribed for the management of distilleries are strictly adhered to.

159. One or more muharrirs shall, with the sanction of the Commissioner of Excise, be provided at each distillery, and shall be under the immediate control and supervision of the Excise Inspector. It shall be the muharrir's duty to prepare all passes for the issue of spirits, to keep up all registers, and to prepare all returns prescribed by these rules or required by the Collector or Officer in charge of Excise, and, generally, to assist the Excise Inspector in the management of the distillery.

160. A police guard, consisting of one head-constable and three constables, shall be stationed at each distillery, and shall furnish on duty to guard the gate day and night.

161. The whole of the guard shall be entirely changed as often as practicable, but never at a longer interval than one month. The head constable in charge of the guard must be able to read and write.

162. In all cases where distillery guards are conveniently accessible from a police station, the Sub-Inspector in charge shall frequently visit the guards at night, and shall enter the fact of his having done so in the station diary. He may also depute a head constable of the first or second grade to do so. Visiting Inspectors, when near the distillery guard, should also visit and report on them and their efficiency.

163. The duties of the police guard shall be as follows—

(1) Watch and guard of the buildings and their contents by day and night.

(2) To prevent any liquor being removed from the distillery—

(a) By any other than the regular gate appointed for that purpose.

(b) At any other time than the stated times for so doing, which shall be notified in writing to the officer in command of the guard by the Collector, or by the Officer in charge of Excise.

(c) Except under a pass signed by the Excise Inspector, or other officer for the time being in charge of the distillery.

(d) Except in sealed bottles of the prescribed size, or in the standard vessels of fixed capacity provided at the distillery, each

Officer in charge of distillery

Establishment provided at distilleries

Distillery guard

Guard to be changed

Inspection of guard

Duties of guards

of which has legibly printed upon it its serial number and the amount of its contents

(3) To prevent any unauthorised persons from entering the distillery enclosure, except under a pass signed by the Collector or Officer in charge of Excise. Such passes shall be written in the vernacular

(4) To report in writing, through the Superintendent of Police, to the Collector any breach of rules detected by the guard

(5) When the gate of the distillery is locked at night and the key is in the custody of the head constable, the sentry on duty should go round the distillery at night at intervals, and it is the duty of the head constable to see that this is done

164. The gate of the distillery shall be unlocked at daybreak for the admission of the distillery officials distillers and workmen and locked at sunset, when all persons must leave the distillery. The key of the distillery gate shall remain during the day with the sentry on duty and at night in charge of the head constable. The gate of the distillery shall be ordinarily kept closed, and opened only to allow authorised persons to pass in and out, for the admission of materials, fuel or plant, and the passing out of spirit and waste products

165. All persons entering a distillery, whether Government servants or distillers and their servants, are bound to obey the orders of the Excise Inspector in charge of the distillery. Any person dissatisfied with his order is at liberty to make a representation to the Officer in charge of Excise or to the Collector

166. The Excise Inspector shall prevent the use, in the preparation of wash, of any materials obviously unfit for human consumption. He shall further see that no spirit coloured with sandal wood, or in such a manner as to simulate spirit so coloured, shall be stored in or permitted to leave the distillery

167. Wash, wholly or partially fermented, shall, on no account be allowed to leave the distillery

168. Licensed distillers may be permitted to store the materials used in distillation, and to erect suitable buildings for this purpose, at their own cost within the distillery enclosure as far as space admits, or on spare land outside attached to the distillery.

169. The stills and apparatus of a distiller ceasing to manufacture, must within fourteen days of surrender of license be removed from the distillery premises, unless transferred to another licensed distiller. If not removed or transferred within that time, distillery fees may be charged as if the still had been licensed, and apparatus not removed within one month shall be liable to be confiscated and sold under the orders of the Officer in charge of Excise for the benefit of Government

170. A nominal roll in Form No 3, Appendix E, shall be maintained of all distilleries of persons employed in the manufacture of spirit or for conservancy, or other purposes. Each person

so employed shall have a registered number. One copy of the roll shall be left in the custody of the head constable in charge of the guard, and another in charge of the muharrir, and the Excise Inspector shall be responsible for seeing that both copies are correct and up to date.

171. Every person whose name appears in the nominal roll prescribed in the foregoing rule, shall be required to wear, at all times when within the distillery, a badge bearing a number corresponding with the number assigned to him in the roll.

Persons engaged in distilleries to wear badges

172. All locks used in the distillery shall be provided with duplicate keys, and shall be of such pattern as may, from time to time, be supplied by the Commissioner of Excise.

Locks

173. The duplicate keys of all locks in use in distilleries shall be deposited, for safe custody, in the local treasury, or in the personal custody of the Collector or Officer in charge of Excise of the district. The key of the outer gate of the distillery shall remain, as prescribed by Rule 164, with the sentry on duty, and at night in charge of the head constable. The keys of the store rooms shall remain in the custody of the Excise Inspector. On no account shall any keys be left with the distillery muharrir.

Custody of keys

174. The following method of conservancy shall be adopted, as far as possible, in all distilleries —

Conservancy

(1), The refuse of the boilers shall be removed every morning, care being taken that none falls on the ground within the distillery before removal or in the process of removal.

(2) The refuse of the boilers shall on no account be poured into the drains provided for carrying off water from the cooling tanks, and no holes or drains, into which the refuse or cleansings of boilers can be spilt, are to be allowed in front of the furnaces or anywhere else in the distillery.

(3) For the purpose of complying with clauses (1) and (2) in distilleries where mahua is used a large earthen receptacle (*matla*) should be provided for each still worked, and should be fixed in a rest on the ground (three or four inches deep) to prevent its falling over, and a wicker basket suitable for straining liquid should be placed over its mouth. The mouth should be rather large, about 18 inches across, to prevent spilling of the refuse. The refuse of the boiler should be emptied into the basket, and the solid matter remaining should be carried away in the basket. The liquid drained into the receptacle should either be carried out of the enclosure in suitable smaller vessels, or emptied by liquid refuse drains into the refuse tank where such exists. Where shira only is used for distillation, the wicker basket can be dispensed with.

(4) In following the process described in the preceding rule some of the refuse will occasionally be spilt on the ground. To prevent nuisance from this cause, distillers should be required to plaster with fresh earth the whole of the ground within the distilling shed as often as required.

(5) A masonry platform shall be provided outside each distillery in which mahua is used for the deposit of mahua refuse on removal from the distillery. The refuse shall thence be sold, or otherwise disposed of, as distillers may elect. All liquid refuse shall be trenched.

(6) In order to secure that these and any special directions relating to conservancy shall be effectually carried out, a staff of servants of suitable caste, the number and composition of which shall be fixed from time to time by the Officer in charge of Excise, shall be entertained. These servants shall be appointed by, and shall be entirely under the control of, the Excise Inspector, who in this matter shall act as the agent of the distillers. The cost of this staff shall be levied from the distillers. For this purpose, a fund shall be opened in each distillery, to be called the "Conservancy fund," to which each distiller shall contribute ratably in proportion to the number of stills licensed to him. The amount of the contributions should be settled by the distillers, in consultation with the Excise Inspector and subject to the approval of the Officer in charge of Excise, in the last week of each month for the ensuing month, and should be restricted, as far as possible, to actual requirements. No accumulation of money is to be permitted. Should any balance remain at the end of any month owing to unforeseen reduction of expenditure, the contribution estimated for the ensuing month should be reduced by the amount of such balance. An acquittance roll and an account of all receipts and disbursements shall be maintained in form No. 17, Appendix H. No contributions shall be levied under this head except for conservancy purposes, or for the supply of water where the distillers desire that this may be done by a joint establishment.

175 The hours of attendance of the officer in charge and of the distillery staff shall be prescribed by the Officer in charge of Excise. The convenience of distillers and vendors shall, as far as possible, be considered in fixing the hours.

176 All persons entering or quitting a distillery are liable to be searched. Officers in charge must, however, understand that these powers must be used with discretion. No respectable person should be subjected to search except on very good ground for suspicion. Instances brought to notice of any abuse of these powers will be severely dealt with.

177 If it comes to the knowledge of a distiller that any person employed by him in the manufacture, storage, receipt or issue of spirit has committed any breach of the law or of these rules, it shall be his duty to report the matter to the officer in charge, and to comply with the directions of that officer respecting the further employment of such person.

178 A distiller whose licence determines from any cause shall be allowed fourteen days from the date on which his licence ceases to be effective, in which he may arrange for the disposal of any

spirit belonging to him and stored in the distillery. In the event of his failing to make such arrangements, the spirit may be confiscated at the discretion of the Collector.

179 Every distillery must be regularly and systematically inspected. Except when absent on tour, the Collector is expected ordinarily to inspect a distillery at headquarters not less often than once a month, and the Officer in charge of Excise not less often than once a week. As far as possible, inspections should be made without notice and at uncertain intervals, and, occasionally, at unusual hours. An inspecting officer is required, amongst other matters, to direct his attention to the following points:—

Inspections of distilleries

Police guard

- (1) Has the guard been entirely changed within the month?
- (2) Is the Head constable literate?
- (3) Has the guard been visited by its departmental officer?
- (4) Are the duties of the guard understood by the Head constable?

Points to be noticed by inspecting officers

Conservancy

- (5) Are the rules for the conservancy of distilleries being efficiently enforced?
- (6) Are all persons employed for conservancy purposes present? Is the acquittance roll properly kept up?
- (7) Do they and other persons employed wear badges?

Registers and Accounts

- (8) Are the prescribed registers carefully maintained?

Note—Once a month the entire stock of liquor in the distillery should be checked with the store registers and the result noted. Intermediately the contents of a cask or two should similarly be tested.

- (9) Are the contents of casks according to the prescribed strengths?
- (10) Are all issues of liquor supported by duty receipts of the treasury? Are they duly cancelled?

NOTE—Treasury receipts will be produced only for liquor issued, on payment, to wholesale or retail vendors. Issues to bonded warehouses will be supported by counter foils of passes in Form No 11, Appendix E, and by the duplicate copies of the passes when returned.

Distillery apparatus

- (11) Are all hydrometers and testing apparatus, gallon measures, scales, weights, locks, &c in good working order?

Miscellaneous

- (12) The issues of liquor to each shop should be examined, and if the quantity of spirit passed out is insufficient to support a particular shop honestly, the fact should be noted with a view to subsequent enquiry.

(13) Note any other matters affecting the working of the distillery and the staff employed

180 The following registers shall be maintained at each distillery —

(1) Daily register of receipts, issues, and balances of country spirits in store at distillery, in Form No 4, Appendix E. An abstract of the entries in this register shall be sent to the Collector of the district on the last working day of each month, showing in respect of each distiller—

(a) Balance at close of previous month

(b) Quantity received during the month

(c) Quantity issued during the month and duty lived (to be supported by original treasury receipts)

(d) Balance at close of month

(2) Shop register in Form No 5, Appendix E. The officer in charge of the distillery shall note which shops are in other districts, and shall send, on the 1st of each month, an abstract in Form No 2, Appendix I, to the Collector of the district, showing the previous month's issues to each shop, foreign shops being distinguished from shops in the district

(3) Register of deposits and withdrawals of spirits in ungauged store-room. Form No 1, Appendix E

(4) Register of deposits and withdrawals of spirits in gauged store-room. Form No 2, Appendix E

(5) Register of casks in the ungauged and gauged store-room. Form No 3, Appendix E

181 Two books for recording the result of all inspections of distilleries shall be maintained —

(1) The ordinary inspection book for the Commissioner of the Division and the District staff

(2) The special inspection book for the Commissioner of Excise and Members of the Board of Revenue

182 The ordinary inspection book shall be kept up in bound volumes in Form No 8, Appendix H. The Collector of the district, the Officer in charge of Excise, and Tahsildars or other officers visiting the distillery shall note the date and the result of their inspections. A copy of the remarks in this book shall be forwarded to the Commissioner of Excise whenever the Commissioner of the Division or other superior officer, inspects the distillery and records his observations. A copy of the remarks shall also be forwarded to the Commissioner of Excise when the remarks of other inspecting officers are of particular interest, or where any serious fault is found with the management of the distillery or the conduct of the staff

183 The special inspection book shall be reserved exclusively for the record of remarks by a Member of the Board of Revenue or by the Commissioner of Excise. It shall not be used by any other officer visiting the distillery. It will be kept up in bound volumes

in Form No 9, Appendix II, in triplicate—one copy in the distillery, the second in the office of the Commissioner of Excise, and the third in the office of the Board of Revenue. The Commissioner of Excise will record the result of his inspection in the distillery book, and will cause a copy to be entered in his own book, which latter will be submitted to the Board. The Board's orders will be entered in the margin, and a copy of the whole having been taken for record in the Board's office, the Commissioner's book will be returned to him. The Commissioner will cause a copy of the Board's orders to be transmitted to the Collector for guidance and record in the distillery copy of the book. When a Member of the Board inspects a distillery, the result will be entered in the book kept at the distillery, and the Collector will cause a copy to be sent to the Commissioner of Excise for information and transmission to the Board for record.

184. A pocket has been provided in the book, which should at all times contain a correct block plan of the distillery, drawn to scale, showing the position of the various buildings, and, as far as possible, distinguishing the class of construction. As soon as any material alteration in this plan is necessitated by changes in the distillery, the copies of plans in the Board's and Excise Commissioner's office copies of the book should be sent for, for correction and return.

Block plan
of distillery

III—*Conditions on which spirits may be made*

185. Any person wishing to set up and work stills in a public distillery shall apply in writing to the Officer in charge of Excise of the district in which the distillery is situated.

Application
for license

186. Licensed distillers need not hold wholesale or retail licenses outside the distillery. It is desirable to encourage men of capital, who do not wish to enter into the retail trade, to take out licenses for the manufacture and sale of spirit within distilleries to holders of wholesale and retail licenses.

License not
restricted to
licensed
vendors

187. Applicants must state the description of the stills which they propose to use, and the period for which the license is required.

Contents of
application.

188. After such inquiry as he may deem fit, the Officer in charge of Excise may either grant or refuse a license. If there should be more applicants for licenses than the distillery can accommodate, preference shall be given to applicants engaging to work the still for the longest period or for the whole year.

Licenses to be
granted by
Officer in
charge of
Excise

189. A separate license shall be granted for each still. A distiller may take out as many such licenses as he pleases, but care should be taken to prevent one or two persons from monopolizing the accommodation, the stills being, where applications are in excess of accommodation, divided as equitably as possible among the applicants.

No monopoly

190. A fee of Rs 3 per mensem, payable in advance on or before the last day of the month, shall be paid for each still of

Fees to be
levied

ordinary capacity set up and worked. The fee shall include the right of wholesale vend within the distillery. Where a distiller proposes to use a still of exceptional size, as, for instance, one of what is known as the Bombay pattern, a special fee may be levied at the discretion of the Commissioner of Excise, to whom such cases should be reported. District Officers are at liberty to sanction a reduction of the full fee of Rs 3 per mensem in any case in which it can be shown that the fee would be too heavy. Where improved stills are supplied by Government the fee for their use shall be determined by the Commissioner of Excise.

191 Distiller's licenses shall be in Form No 14, Appendix E

192 Such space within the distillery enclosure as the Officer in charge of Excise may determine with reference to the available area, shall be assigned to each licensed distiller in which to fix his stills and other apparatus, to ferment his wash, and to store the materials used by him in distillation. If no buildings already exist, he may be allowed to erect suitable buildings for the purpose of his business at his own cost. Such buildings, if permitted, must be of such description and design as the Commissioner of Excise may approve.

193 Distillers are permitted to compound spirits, that is, to flavour and colour them (except by sandal wood or in imitation of liquor coloured with sandal wood) by adding flavouring or other materials during the process of distillation or redistillation. The compounding of spirits by redistillation must be conducted in the same way as the redistillation of weak spirit for purposes of producing strong spirit. The introduction of any substance whatever into the receiver in which the spirits are collected, is absolutely forbidden. The simple compounding of spirit by the mixing of essences therewith may be conducted within the gauged store-room, after the spirits to be compounded have been proved. Compounded spirits must be kept in separate casks in the store-rooms, and must be entered separately in the store-room registers. Spirits manufactured in public distilleries, when sold under names ordinarily applied to foreign spirits, shall be distinctly labelled as "country manufacture."

194 The admixture of sugar or other foreign substance in the spirit, after it has been drawn from the still and before it is tested, is absolutely prohibited. Distillers are to be warned that forfeiture of license and, in serious cases, total exclusion for the future from all excise contracts will be inflicted on any person detected in such an attempt to defraud the revenue. The distillate should occasionally be tested for the presence of sugar in one or other of the manners described in Rule 155. Except as provided in the preceding rules, or under special orders of the Commissioner of Excise, the officer in charge of the distillery shall in no way directly interfere with the processes adopted by distillers in the

manufacture of spirits These processes are usually both defective and wasteful, but nothing is to be gained by direct interference. If, however, officers in charge of distilleries will make themselves acquainted with the general principles governing the process of manufacture, which have been summarised in Rules 150 to 153, and will observe in what respect the local practice is opposed to these principles, it may frequently be possible to assist the distillers by advice which will have the effect of increasing their profits and, at the same time, improving the quality of the output. But it is to be remembered that so long as the materials used are fit for consumption and the rules regarding cleanliness are observed, the position of the officer in charge, with reference to the actual processes, is advisory only.

IV—*Storage of Spirits*

195 In each distillery two store-rooms shall be provided at the expense of Government, one of which shall be for ungauged spirits and the other for gauged spirits. In cases where vats are not provided by Government, each distiller shall be required to provide at least two casks in each store-room. Each cask shall be provided with a gauging rod, a tightly-fitting bung, and a brass tap, which should be of at least one inch calibre. The name of the distiller and the number and capacity of the casks shall be legibly painted on each, in distinctive colours for the various qualities and strengths of spirits to be stored. Store rooms

Space shall also be provided within a distillery for the storage of bonded liquor. Such liquor may be stored in a separate room, or in the room provided for gauged liquor, and shall be in charge of the officer in charge of the distillery. The rules regulating the storage, &c., of liquor in the gauged room shall apply to liquor placed in bond.

196 All spirits manufactured during the day shall be removed into the ungauged store-room before the closing of the distillery for the day, or sooner, if distilling operations have ceased. Spirits deposited in this store-room shall not be removed therefrom except for redistillation, or, after being tested, for removal to the gauged store-room for issue. Ungauged store room

197 The casks to be provided by distillers in the ungauged store-room shall be distinctively marked for the reception of spirits for redistillation and finally distilled spirits. Each cask shall be numbered, and shall be provided with a measuring rod which shall have a corresponding number. Distillers shall declare, on depositing spirits in the store-room, whether they desire to redistil the spirits or not, and on such declaration the spirits shall be stored in one or other of the casks provided for the purpose, and shall be so recorded in the register of deposits and withdrawals of spirits. A register shall be kept up in Form 3, Appendix E, of all casks in use in the ungauged store-room. Casks in ungauged store room

198 A register of deposits and withdrawals of spirits in the ungauged store-room shall be kept up in Form No 1, Appendix E. As soon as spirits have been deposited in the store-room, the quantity shall be ascertained by means of the gauging rod, and the result recorded. After the spirit shall have been allowed sufficient time to cool and settle, but not later than the following day, the strength of all finally distilled spirits shall be tested by means of the hydrometer, and such spirits, after being brought to one or other of the authorized strengths, shall be removed into the gauged store-room. The quantity of spirits so removed shall be ascertained by actual measurement in gallon measures provided by Government for the purpose, and shall be recorded in the store register. Spirits declared for redistillation, and any other spirits the redistillation of which may, on gauging, be found necessary, shall be reissued to distillers on application, and the quantity so passed out shall be duly recorded. No finally distilled spirits shall be allowed to remain in the ungauged store-room longer than the second day after deposit.

199 The key of the ungauged store-room shall remain in the custody of the officer in charge of the distillery.

200 All spirits which have been gauged and are ready for issue shall be stored until issue in the gauged store-room. No spirits shall be deposited in the gauged store-room which are not of one or other of the authorized strengths, that is either of proof strength or of the strength of 25° under-proof, subject in each case to a margin of 2° above or below the exact strength authorized.

201 Excepting where vats are provided by Government, each distiller shall be required to provide at least two casks for the reception of spirits in the gauged store-room. Each cask shall be provided with a gauging rod, a tightly fitting bung, and a brass tap which should be of at least one inch calibre. One cask shall be for spirits of the higher strength, and the other for spirits of the lower strength. The casks for the higher and lower strength spirits shall be of different colours, and shall be distinctively marked with the name of the distiller and the registered number and capacity of the cask. A register of casks in use in the gauged store-room shall be kept in Form No 3, Appendix E. The register shall be maintained in two separate parts, one for proof liquor and the other for under-proof liquor.

202 A register of deposits and withdrawals of gauged spirits shall be kept up in Form No 2, Appendix E. All entries in this register shall be made as each transaction occurs, and the officer in charge of the distillery shall be responsible for seeing that the register is properly and correctly maintained.

203 The key of the gauged store-room shall remain in the custody of the officer in charge of the distillery.

204 As each cask is first brought into use, whether in the ungauged or gauged store-room, its exact capacity shall be ascertained by actual measurement, which may be verified, if necessary, in one or other of the methods explained in Rule 156. The gauging of the capacity of casks shall be personally conducted by the officer in charge of the distillery, and for this purpose only standard measure, supplied by the Commissioner of Excise, shall be used.

Gauging of
casks

205 The quantity of spirits passed into the ungauged store-room may be ascertained by means of the gauging rods. But actual measurement by means of standard measures is the only authorized method of gauging in the case of spirits tested and passed into the gauged store-room, or issued on payment of duty or under bond.

Gauging of
spirits.

206 For the purposes of the above rule each distillery shall be provided with sufficient standard metal measures of various capacities obtained from the office of the Commissioner of Excise. These measures hold the full quantity when filled to the neck, the flange or rim being added to prevent spilling and waste in emptying and filling them. The officer in charge of the distillery is personally responsible for seeing that these measures are not tampered with or removed from the distillery enclosure.

Standard
measures

207 All measures in use in the distillery shall be tested once a quarter against a measure to be specially set apart for this purpose by the officer in charge, and a formal report shall be made to the Officer in charge of Excise that this has been done, and of the result of the test.

Measures to
be tested

208 As soon as a measure is found to be worn out or defective the officer in charge shall set it aside and report the circumstances to the Officer in charge of Excise, who shall personally examine the measure at his next visit to the distillery, and, if necessary, report the matter for the orders of the Commissioner of Excise. On no account is a measure to be locally adjusted or replaced except under the orders of the Commissioner of Excise, though repairs which can be effected without risk of varying the capacity of the vessel may be carried out without such sanction. After such repairs, the vessel should be tested in the manner prescribed by rule 207 before it is again taken into use.

Worn out and
defective
measures

V — *Proving of spirits*

209 All distilleries have been provided with glass hydrometers, and these alone are to be used in proving spirits before removal to the gauged store-room for issue.

Glass
hydrometers

210. Gold-plated brass hydrometers of Sikes' 'pattern' have also been supplied to distillery, as well as to non-distillery districts. These instruments are liable to error from rough usage and wear and tear. They are to be retained in the Collector's office for use on tour and otherwise for testing samples of spirit.

Brass
hydrometers

elsewhere than at the distillery. The variation of each instrument from the indication of the glass hydrometer should be occasionally observed and noted.

211 All hydrometers and other instruments in use in the distillery shall be kept in the personal custody of the officer in charge of the distillery, and shall on no account be made over to distillers or other persons. The officer in charge may be called upon to make good breakages due to neglect of this rule, or to obvious want of care.

212 The book of tables for use with Sikes's hydrometers which have been supplied to all districts gives clear instructions for the use of hydrometers, and the method of computing the strength of spirits. The following are points of special importance, which should be carefully attended to —

(1) The spirits to be tested should be thoroughly stirred up, so that the true average temperature and gravity may be obtained.

(2) Both hydrometer and thermometer should be immersed in the spirit to be tested at the same time. The reading of the thermometer should not be taken until the mercury has had time to become stationary. The hydrometer should be thoroughly immersed, and then allowed to rise till it is at rest, before the reading is taken.

(3) In reading the hydrometer, the indications should be read at the level just under the surface, the true reading from above being distorted by the refraction of the curved upper surface of the spirit around the stem. The sub-division on a level with or immediately beneath the surface is the proper indication.

(4) In reading the thermometer, the degree nearest above the surface of the mercury is to be taken when the mercury stands between any two degrees.

213 Special care should be taken that no saccharine matter is introduced into the liquor after it has been drawn from the still and before it is tested. The effect of the addition of sugar or other soluble matter to spirit is to heighten the specific gravity of the spirit, and to cause it to indicate, when tested by the hydrometer, a lower strength than the actual strength, thereby entailing loss of revenue. Some simple tests for sugar will be found in Rule 155.

214 When the fraudulent addition of sugar or other foreign substance has been detected, a sample of the spirit should be sealed in the presence of the distiller, and sent with a report of the matter to the Officer in charge of Excise. The rest of the spirit should be put back into the still, or, if this cannot be done, should be kept apart in the ungaged store-room till the still is ready. The Officer in charge of Excise should refer the case to the Collector for orders. A distiller offending is liable, in addition to the penalty prescribed in section 17 of the Excise Act, to cancellation of his license and, subject to the orders of the Commissioner of Excise (to whom all such cases are to be reported), to exclusion from all excise contracts.

215 If, on examination of spirits in store in any receptacle in the ungauged or gauged store-room, or on completion of the issue thereof, it shall be found that there has been a loss in the actual quantity of spirit found in store, as compared with the quantity recorded in the registers of deposits, sufficient to lead to a decrease greater than 2 per cent per month in the duty leviable thereon, and that such loss is attributable to defects in the casks used or to neglect to close the bung-holes securely or to similar avoidable cause, the Officer in charge of Excise may demand, and the owner of such spirit shall, on demand, forthwith pay, duty at the rate leviable on such spirit, on so much of the whole deficiency as exceeds 2 per cent. Provided that, if it shall be proved to the satisfaction of the said officer that such decrease has been wholly or partially caused by accident or other unavoidable cause, the whole, or any part of the liability incurred may be remitted. The practice of supplying any deficiency in the actual quantity of spirit found in store by adding spirit taken from the still receivers or from the ungauged store-room, is strictly prohibited. Such deficiency should appear as dryage in the registers

Duty on
wastage of
spirits to be
paid by
distiller.

VI—*Passing out of spirits and contents of passes*

216 (1) To compensate wholesale vendors of country spirits for losses due to leakage or evaporation of spirits in transit from one district to another, a duty free issue of spirits, calculated at the rate of 4 per cent, shall be allowed, subject to the following conditions —

Compensation
for leakage
and evapora-
tion of spirits
in transit

- (a) The allowance shall be claimable only on exports from a distillery or bonded warehouse to another district by persons holding a wholesale license in that district.
- (b) The minimum quantity of spirits on which a duty-free issue can be claimed shall be 50 gallons of spirits at either of the prescribed strengths
- (c) The allowance shall be calculated on each complete multiple of 50 gallons, no allowance shall be given on fractions of 50 gallons. Thus a wholesale vendor paying duty on 50 gallons, shall be entitled to a duty free issue of two gallons, from 50 gallons to 99 gallons, two gallons, from 100 to 149 gallons, four gallons, from 150 to 199, six gallons and so on
- (d) This concession may be withdrawn, if the Collector has reason to believe that the vendor concerned habitually uses unsound or insecure vessels for the transport of his spirit.

(2) The pass accompanying a consignment of a spirit on which a duty-free issue has been granted shall specify the quantity of spirit on which duty has been paid, as well as the total quantity issued

(3) The allowances specified in clause (a) shall be applicable to exports to bonded warehouses also, that is to say, no duty shall be levied on losses of spirit by leakage or evaporation, in transit from a distillery to a bonded warehouse, which do not exceed the scale laid down in clause (1)

(4) The above allowances shall be admissible under the same conditions and as a special case to issue of liquor (1) from the Allahabad distillery to the Phulpur bonded warehouse and (2) from the Kunda distillery to the Partábgarh bonded warehouse

217. All licensed distillers shall be entitled to sell the produce of their stills in quantities of not less than one gallon at a time—

(a) on payment of the prescribed duty—

(1) to licensed vendors of spirits under the distillery system within the district, or

(2) to licensed vendors of spirits in other districts under the distillery system, provided that the permission of the Collector of the district for which such vendor or vendors have been licensed is first obtained

(b) without prepayment of duty, to other persons for removal in bond under Rule 218 or the rules contained in Part VII of this Chapter

Such permission may be general, and be communicated as such to the officer in charge of the distillery from which the liquor is to be issued. Permission shall always be given, unless there is some strong reason to the contrary. If, in any case, it should be found necessary to restrict the issues to other districts from any particular distillery, as, for instance, if a distillery is unable to meet its own local demand, a reference should be made to the Commissioner of Excise with a view to the issue of a prohibitory order

218 All licensed distillers shall, if themselves licensed vendors, be entitled to remove, on payment of the prescribed duty, the produce of their stills to their own shop or shops for sale thereat, under the conditions of their licenses. They may also, with the permission of the Collector of the district, remove such spirit under engagement for subsequent payment of duty, to any bonded warehouse connected with such distillery and established under the sanction of the Board of Revenue, for sale thereat to licensed vendors under the distillery system, in accordance with the rules for sale of spirit from distilleries and subject to the rules for the regulation of bonded warehouses in Part VII of this Chapter

Transfers of liquor in bond may also be made from one distillery to another by non-distillers and local licensed retail or wholesale vendors. Liquor so transferred may be sold to licensed vendors under the distillery system under the above conditions, and may also be removed by local licensed retail or wholesale vendors to their own shop or shops. The removal of liquor for sale or consumption shall be made subject to the payment of the prescribed

duty The above provision enables Collectors to deal with combinations amongst licensed vendors, and permits of timely arrangements being made to meet deficiencies in local supplies of spirit whenever necessary

219 Still-head duty at such rate or rates as may, from time to time, be authorized by Government, shall be paid on all spirits removed otherwise than in bond from a distillery or bonded warehouse The rates now in force are given in Appendix C-II

Still head
duty

220 Before removal of spirits from a distillery or bonded warehouse, the licensed vendor purchasing his supply from a manufacturer or depositor shall present to the treasurer of the sub-treasury at the headquarters of which the distillery or warehouse is situated, an application in Form No 7, Appendix E, stating —

Payment of
duty

- (1) the name of the purchaser ;
- (2) the distillery or warehouse from which spirits are to be removed ,
- (3) the shop for which required ,
- (4) the quantity and class of liquor required ,
- (5) the amount of stillhead duty tendered

The treasurer shall receive the application and the amount tendered, and after ascertaining that the amount tendered is correct, he shall fill up a receipt and counterfoil in Form No 8, Appendix E, and present them with the application to the officer in charge of the sub-treasury, who shall sign both receipt and counterfoil, seal the former with the official seal of the treasury, and make it over with the application to the applicant for presentation at the distillery or warehouse

221 The vendor or his authorized agent shall then proceed to the distillery or warehouse of issue, and, if not himself a licensed distiller and possessed of stock in the distillery or warehouse, shall arrange for the purchase of the spirits, and, having done so, shall obtain the signature of the distiller on the back of the application, in token of his consent to the removal of the spirits covered by the receipt He shall then present both receipt and application to the officer in charge of the distillery or warehouse, who shall, after satisfying himself that the duty paid fully covers the quantity and class of spirits to be removed, and, in the case of non-distillers, that the consent of the owner of the spirit has been obtained to its issue, shall initial both application and receipt, and hand them over to the distillery muharrir for preparation of the necessary pass

Presentation
of receipt for
duty at dis-
tillery or
warehouse.

222 The pass for removal of spirits from a distillery or warehouse shall be printed in cheque form, in duplicate, in Form No 10, Appendix E One part shall be given to the person removing the spirit, and the counterfoil shall be retained for record and reference The pass-books supplied will be kept in a place of safety in the Collector's office, and issued to the officer in charge of the distillery or bonded warehouse, one at a time, as required.

Form of pass

223 The *muharrir*, after preparing the pass referred to in the preceding rule, shall record on the reverse of the receipt for the payment of duty the quantity of spirits to be issued and the number and date of the pass prepared, and shall sign the entry. He shall, at the same time, stamp on the treasury receipt for payment of duty the word "cancelled," with a stamp to be provided for the purpose, and shall make the necessary entries in the register of deposits and withdrawals of spirits of the gauged store room.

224 As soon as all applications for the removal of spirits have been dealt with, as provided in the preceding rule, the officer in charge of the distillery shall compare the passes with the receipts for payment of duty and the entries of withdrawals in the register of deposits and withdrawals, and, after filling in the duration of the pass, shall sign both parts of the same. He shall then remove the portion of the pass to accompany the consignment, and retain the same until the spirits have been measured out and removed from the store-room.

225 Spirits will only be issued in sealed bottles of such a size that the contents of six bottles shall be equal to one imperial gallon, or in vessels of fixed capacity approved by the Officer in charge of Excise. Each such vessel, the cost of which shall be borne by distillers, will bear a serial number, and have its capacity legibly noted on it in English, Urdu, and Hindi. The officer in charge of the distillery shall be responsible for seeing that no spirit leaves the distillery except as provided above. Every such vessel taken away containing liquor shall be presumed to be full.

226 The exact description of standard vessels used in the distillery for removing liquor should be made known to the District Superintendent of Police, who shall make it generally known to the police of the district that either sealed bottles or standard vessels of fixed capacity have been prescribed for the conveyance of liquor from public distilleries, and that vendors have been prohibited from using any other vessels for conveyance of liquor to their shops. They may fairly assume that any person who is caught carrying liquor away in any other description of vessel has not obtained it lawfully.

227 The officer in charge of the distillery shall then proceed to measure and issue the spirits, using for this purpose the standard measures supplied to each distillery. On no account shall the issue vessels be used for this purpose, nor shall spirit be issued without being measured, (the quantity issued being subsequently checked by means of the gauging rods,) as is sometimes done to save trouble, unless the relaxation of this rule has been specially sanctioned (in writing) by the Collector. Such relaxations should be confined to large distilleries, and should be sanctioned only when the issue vessels are of metal and of

sufficiently durable construction to preclude the possibility of their being readily enlarged, either designedly or by ordinary wear and tear. Even in this case, the capacity of these vessels should be frequently checked by comparison with the standard measure. The officer in charge of the distillery shall finally note on the pass the serial number of each vessel in which the spirits are to be conveyed, and hand it over to the person in charge of the consignment.

228 All passes covering the issue of spirits from a distillery or warehouse are current for the period specified on them. A list prescribing the time after which passes issued to each shop in the district should be returned, shall be prepared by the Officer in charge of Excise. Ample time should be given, and once the list has been notified, pass-holders should be made to adhere to the time fixed.

Currency of
passes

229 All passes shall be returned, within the period specified thereon, to the officer in charge of the distillery of issue, if the shop to which the liquor has been conveyed is in the same district, or to the Officer in charge of Excise, if in another district. The officers specified above shall be responsible that all passes issued are duly returned, and that no fresh issues are made to the same shop while a pass is outstanding. Delay in returning, or failure to return passes, not satisfactorily accounted for, is punishable under section 47 of the Excise Act. As an alternative to proceeding under this section, the Officer in charge of Excise may, in each such case, impose a fine of not more than Rs 5.

Return of
passes

230 In those districts in which higher rates of duty are leviable on spirit issued for consumption within urban areas than on spirit issued for rural consumption, special precautions should be taken to prevent the lower duty spirit finding its way into the higher duty area. In such cases every consignment of spirit for a rural shop shall be accompanied by a peon to the boundary of the higher duty area. The name of the peon accompanying the consignment, and the hour at which it should cross the boundary shall be endorsed on the pass. The issues to all rural shops should be carefully scrutinized from time to time, and any abnormal increase in the consumption at a rural shop should be made the subject of special enquiry. As an additional safeguard, the Commissioner of Excise may direct that the spirit issued to all shops within a specified area shall be distinctively coloured before leaving the distillery.

Despatch of
liquor to
lower duty
area

VII—Bonded warehouses for country spirits

231 (1) Bonded warehouses for the storage of country spirits, for convenience of supplies to places remote from distilleries, may be established, with the sanction of the Board of Revenue, at the headquarters of tahsils. Any licensed vendor, wholesale or retail, may, with the Collector's permission, store

Bonded
warehouse

country spirit in the warehouse, and may obtain liquor, without prepayment of duty for the purpose, from any distillery in the district, or any other distillery with the sanction of the Collector. Such sanction shall be in writing and, unless otherwise specified, shall be valid until the end of the Excise year in which it is granted, unless it is cancelled before the expiry of the year

(2) The warehouse shall be in charge of the Tahsildár. The receipts and issues shall be conducted by the Náib Tahsildár, or, in his absence, by some other tahsili official duly authorized in this behalf by the Tahsildár with the sanction of the Collector

(3) Country spirits must be stored in watertight casks or vats, of ascertained capacity. The depositor may be held responsible for the payment of duty on spirit lost by dryage or wastage due to his own neglect, such as the use of casks or vats which leak, failure to supply proper bungs, &c. The capacity of each cask or vat shall be marked thereon, and a gauging rod provided. A distinct mark shall be used for each class of liquor.

(4) Country spirits shall be conveyed from the distillery to the warehouse at the cost and responsibility of the owner, every consignment of liquor shall be protected by a pass, in Form No 11, Appendix E, signed by the officer in charge of the distillery, who will issue such passes in favour only of persons authorized by the Collector of the district in which the bonded warehouse is situated to obtain spirits in bond from the distillery. This pass will be filed in the warehouse on arrival of the consignment. All apertures should be sealed before the cask is despatched.

(5) Country spirit in bond may be transported by rail in small quantities under ordinary conditions. For larger consignments railway companies have agreed to provide a separate wagon, which may be procured, provided it is fully loaded. In such cases, the wagon shall have a seal and a lock affixed by a Government official to prevent loss by theft. On arrival of the consignment at its destination the seal and lock shall be immediately removed. Owners of spirits may accompany consignments on payment of a fare under the rules of the lines traversed.

(6) A copy of the pass shall at once be sent by post direct to the officer in charge of the warehouse. On arrival of the consignment at the warehouse, the copy of the pass will be signed by the officer in charge of the warehouse, after he has noted on it the result of his test, measurement, date and hour of arrival of the consignment, and will be returned through the post to the officer in charge of the distillery of issue, who will paste, or attach it, to the original foil in the pass-book.

(7) The time within which a consignment of liquor to a warehouse should reach its destination, should be fixed by the officer in charge of the distillery. The consignment must be taken by the most direct or quickest route, and shall be liable to confiscation if found off it.

(8) On arrival at the warehouse, the officer in charge shall, in the presence of the person in charge of the consignment, examine the seals, measure and test the liquor in the vessel, and note the result in the register hereinafter prescribed, after comparison with the entries in the pass accompanying the consignment

Spirits to be examined on arrival.

(9) On receiving permission to store country spirits in a warehouse, the depositor will be furnished with a warehouse pass-book in Form No 13, Appendix E. No liquor will be received into or withdrawn from a warehouse without the production of the warehouse pass-book. Depositors must examine their books before leaving the warehouse, and ascertain that the entries are correct. They should also be careful to keep their pass-books in their own possession, as the officer in charge of the warehouse will not be responsible for any loss caused to depositors if any person shall obtain possession of the book, and thereby fraudulently procure delivery of liquor.

Warehouse pass book.

(10) A depositor may lodge liquor as often as he pleases between the hours notified at the warehouse. He will only be required to take or send the liquor, accompanied by the pass from the distillery and the warehouse pass-book. The amount of the deposit will be entered in the pass-book and a balance struck. The entry will be initialled by the officer in charge of the warehouse, and the pass-book returned.

Deposit of liquor

(11) When a depositor wishes to withdraw liquor, he must first pay into the sadr or tahsil treasury the duty, at the rate charged for the district in which the liquor is to be consumed, on the quantity he requires. He will present the treasury receipt, in Form No 8, Appendix E, and the pass-book to the officer in charge of the warehouse, who will forthwith prepare a pass for the quantity of liquor covered, at the above rate of duty, by the payment shown in the treasury receipt, and will issue the liquor. The amount to be withdrawn will be entered in the pass-book and a fresh balance struck, as in the case of a deposit, under the initials of the officer in charge of the warehouse. The liquor need not be tested at the time of issue.

Withdrawal of liquor

(12) No liquor shall be removed from a warehouse except under a pass in Form No 10, Appendix E, under the signature of the officer in charge of the warehouse. Passes will only be current for the number of hours therein specified. The officer in charge of the warehouse shall fix a reasonable time for the return of the pass. The duration of the pass shall be entered at the time of its issue. The officer in charge of the warehouse will be responsible that such passes are duly and promptly returned, that each is, on return, pasted to its counterfoil, and that no fresh issue is permitted to any shop while a pass is outstanding. Delay in returning, or failure to return passes, not satisfactorily accounted for, is punishable under section 47 of the Excise Act. As an alternative to proceeding under this section, the Officer in

Pass for removal of liquor

charge of Excise may, in each such case, impose a fine of not more than Rs 5

(13) The warehouse should be provided with a good lock, the key of which shall remain with the officer in charge of receipts and issues, the duplicate key remaining with the Tahsildar, but it will be in the option of the Tahsildar to retain possession of both keys, should he think fit to do so. In cases where a separate room is provided in a distillery for the storage of country spirit in bond, such room shall be provided with a good lock, the key of which shall remain with the officer in charge of receipts and issues. Where such spirit is kept in the room for gauged liquor, the rules as to the latter shall apply.

(14) Spirits shall not be watered or adulterated, or otherwise altered while in the warehouse.

(15) No fees, or charges of any sort, shall be levied from depositors.

(16) The rules in force for the inspection and supervision of distilleries shall, so far as may be apply to warehouses.

(17) The following registers shall be maintained at each warehouse—

(a) Daily register of receipts issues, and balances of country spirits in store at the warehouse, in Form No 6 Appendix E. The register shall be maintained in two separate parts, one for proof liquor and the other for under-proof liquor. An abstract of the entries in this register shall be sent to the Collector of the district on the last working day of each month showing in respect of each depositor—

(a) Balance at close of previous month

(b) Quantity received during the month

(c) Quantity issued during the month and duty levied (to be supported by original treasury receipts)

(d) Balance at close of month

(b) Shop register in Form No 5, Appendix E. The officer in charge of the warehouse shall note which shops are in other districts, and shall send on the 1st of each month, an abstract in Form No 3 Appendix I, to the Collector of the district, showing the issues to each shop, foreign shops being distinguished from shops in the district.

(18) For the purposes of this chapter the term "bonded warehouse" shall include a distillery established by the Board of Revenue under section 6, Act XII of 1896. The rules applicable to spirit in bond in a warehouse shall, *mutatis mutandis*, apply to spirit in bond in a distillery.

(19) It has recently come to notice that Excise Inspectors in charge of distilleries discourage the importation of spirit from other districts under the mistaken notion that their work is judged according to the outturn of their respective distilleries. Inspectors should be given to understand that their prospects are not

affected by any such consideration. The cheaper the wholesale price of spirit, the more revenue can be obtained from the taxation of it, and no obstacle should be placed in the way of shopkeepers desiring to obtain their supplies in the cheapest and most convenient market. Excise Inspectors should keep themselves informed as to the wholesale price of spirit in adjoining districts and, with the approval of their District Officers, endeavour to facilitate import or export (as the case may be) of spirit.



CHAPTER XI

MANUFACTURE AND VEND OF SPIRITS IN TRACTS WHERE THE OUTSTILL OR FARMING SYSTEM IS IN FORCE

232 The holder of a license under the outstill system pays to Government a certain sum per mensem for working, between sunrise and sunset, a single still only, and for opening a shop at the place of manufacture for the sale of the spirit under conditions laid down in the license. No monopoly of manufacture or sale over a specified area is granted, but practically there is a local monopoly limited by the situation of other shops similarly licensed. The place of manufacture and sale shall be the same. It is contrary to the intention of this system that liquor manufactured at an outstill should be removed to another place for sale. The custom which has obtained in some districts of licensing an outstill with one or more outlying shops (*gaddis*) attached, is one which is open to serious objections and cannot be sanctioned without very special reasons. In no case should such an outlying shop be permitted without the previous authority of the Commissioner of Excise.

Outstill system defined.

233 Under the farming system, a contract for the monopoly of manufacture and vend within a specified area is let to a single individual or firm. The number of combined shops and stills is determined by the Collector. Ordinarily, the place of manufacture and sale is the same, but when necessary, an outlying shop may, with the previous sanction of the Commissioner of Excise, be attached to a combined still and shop. A farmer may be permitted, with the sanction of the Collector, to arrange to distil spirit at one or more places within his farm, and to supply outlying shops from such places, subject to the conditions laid down in Rule 237.

Farming system defined.

234 In any case in which this appears to be necessary or desirable, the Collector may, with the previous sanction of the Commissioner of Excise, restrict the number or capacity of stills to be permitted under the outstill or farming system, according to the ascertained local demand for liquor. The lease or license shall, where such condition is to be enforced, state the number of stills to be used and the maximum capacity of the stills.

Number and capacity of stills

235 The license under the outstill system shall be in Form No 19, Appendix E. The farmer is at liberty to make his own arrangements with his sub-lessees at the places specified in his contract, and will receive from the Collector the requisite number of licenses for the manufacture and vend of country liquor. The lease given to the farmer shall be in Form No 17, and the license granted to his sub-lessee, in Form No 18, Appendix E.

Licenses and leases

It will be noticed that the limit of retail vend entered in the licenses for tracts where the outstill and farming systems are in force, is one gallon or six reputed quart bottles, the limit prescribed by notification under section 66, Act XII of 1896.

It should be noted that condition 11 in the form of farming license and 17 in the form of outstill license bind the licensees only and not the public. That is to say, the mere fact of possession by a private individual of uncoloured liquor within an outstill area does not justify a presumption, either that he has abetted an infraction of the conditions of the vendor's license or that he has committed, or attempted to commit, any other offence against the Excise Laws.

236 A holder of a shop or still, the license of which has determined by efflux of time or has been cancelled or relinquished, must, within seven days from the date on which his license ceases to be of effect, either dispose of any stock of spirit remaining in his possession to another license-holder, or surrender the same to the Tahsildár for destruction. Any further retention of such spirits will render the owner of the spirits liable to prosecution under the Excise Act for unlawful possession.

237 The conditions under which spirits may be manufactured under the outstill and farming systems are the following —

(1) the manufacture of liquor, without special permission, is prohibited between the hours of sunset and sunrise. Collectors are authorized to grant permission to distil spirits at night at special seasons on sufficient cause shown,

(2) all spirits distilled shall be coloured with sandal wood (*lal chandan*), the colouring being effected in the process of distillation by placing a bag of sandal wood shavings in the receiver. No liquor not so coloured shall be manufactured or sold in tracts under these systems.

238 The following points are prescribed as subjects for inquiry on the part of officers carrying out inspections of farms, stills, and outstills —

(1) whether the allocation of the outstills is convenient, and their number sufficient to meet the wants of the circles supplied by them, or, on the other hand, whether the number is excessive, and needlessly stimulates drinking,

(2) whether the establishment of outstills has led to increased drinking (a) among the drinking castes, (b) among those which do not ordinarily drink,

(3) whether there is increased drunkenness among the people, or whether the weaker quality of the outstill liquor tends to prevent this,

(4) whether there has been any increase of crime, and if so, whether this can be attributed to increased drinking,

(5) whether outstill liquor is displacing drugs, and if so, what drugs are affected, and to what extent,

(6) whether liquor is being taken from outstill into distillery or from distillery, and whether proper precautions are taken in the allocation of the outstills to prevent this; also whether shops are kept at a sufficient distance from the district boundary to prevent undue competition with outstills in adjoining districts,

(7) whether order is properly maintained and drinking stopped at once,

(8) whether prohibited barter is carried on, and whether there is reason to suspect the receipt of stolen property,

(9) whether (if the number or capacity of the stills has been limited) there is reason to suppose that more, or larger stills are used than are licensed, and whether liquor is sold elsewhere than at the authorized place or places, and

(10) whether illegal distilling after sunset or before sunrise is carried on.

NOTE.—The above points are those connected with the social and police aspects of the system, which require investigation; but the inspecting officer should also be enabled to derive information on matters of importance from a fiscal point of view. He should ascertain as accurately as possible the quantity of spirits made, the cost of materials and the prices at which they are sold. If he can make a fairly accurate estimate of these points, he will know approximately the profits of the outstill and its fair letting value. No rule is prescribed for such inquiries; but if the quantity of engines or stills used at each operation, and the average frequency with which the still is worked, are ascertained, a sufficiently close estimate of the output and probable profits may usually be arrived at.

CHAPTER XII COUNTRY FERMENTED LIQUOR.

(Rules under section 29)

239 All *tari* and *sendhi* trees are the property of the land-owners on whose estates they stand, and no one, therefore, has a right to tap the trees without the permission of the persons who own them. At the same time the owners cannot themselves tap the trees in order to produce *tari* or *sendhi*, unless they have obtained licenses to manufacture this liquor. The trees cannot therefore be a source of profit to the owners unless they are themselves prepared to take out a license to manufacture, or are willing to permit their trees to be tapped for a reasonable consideration by some other person who has a license to manufacture. If the price demanded by an owner for the use of his trees be exorbitant, licensed manufacturers will look for better terms from some other owner. To demand an exorbitant price will, in the long run, prove disadvantageous to the tree owner.

Rights of owners in respect of *tari* or *sendhi* trees

240 The systems under which the revenue from the manufacture and vend of *tari* may be raised are —

Systems of *tari*

- (1) the farming system,
- (2) the shop-to-shop system, and
- (3) the tree tax system.

The first mentioned system is the only one now in operation in these provinces. Should the revenue in any district suffer a diminution owing to the absence of competition for the contract, the second system may be introduced. The third system was tried experimentally in the districts of Farukhabad and Basti, but as the results were not satisfactory, it was abolished. In view, however, of the possible reintroduction in the future of either the shop-to-shop or tree tax system, the rules under which these systems were worked are reproduced below.

Farming system.

241 (1) Under the farming system a contract for the monopoly of manufacture and vend within a specified area is let to a single individual or firm. The number and situation of shops for sale of *tari* and *sendhi* is regulated by the Collector. The farmer may either sell by retail himself at each shop, or may sublet the shops. He is at liberty to make his own arrangements with his sub-lessees at the places specified in his contract, and will receive from the Collector the requisite number of licenses for the manufacture and vend of *tari*.

Farming system.

(2) The farmer or sub-lessee shall be at liberty to procure his supply of *tári* or *sendhi*—

(a) from any person who owns *tári* or *sendhi* trees,

(b) from any other person licensed as a farmer or vendor

(3) The lease granted to the farmer shall be in Form No. 20 and the license for retail vend granted to the farmer or his sub-lessee shall be in Form No. 21, Appendix E

Shop-to-shop system

241A (1) Under this system each shop is settled separately, the licensee being left to make his own arrangements for the manufacture of *tári* or *sendhi* as the case may be. Its main object is to ascertain the revenue paying possibilities of the district

(2) It is not intended to interfere with the number or location of existing shops. It may be safely assumed that under the *tári* farmers the number and position of shops have from time to time been carefully adjusted to serve the best interests of the trade according to the number of trees and the local demand. The license will state the name of the place at which the retail shop may be opened by the licensee, but will leave him free to obtain his *tári* from wherever he pleases. The holders shall not sell at places other than those specified in their licenses. They may, however, with the consent of the owners, tap trees either within or without the village in which their shop is situated. But while no positive restriction is placed on the source of supply, the absence of restriction being rendered necessary by the possibility of a licensee's not being able to arrange with the owners for permission to tap the trees within the village where his shop is, it is desirable that a licensee should ordinarily be able to supply himself with *tári* from trees situated near his shop.

(3) The settlements will have to be made chiefly with low-caste men or men of little substance. It is very unlikely that vendors of this stamp will be willing to come to headquarters to bid for their licenses, and the determination of the place of sale is of some importance. It will therefore be found advisable to hold the sale at the tahsil, or even at some other place where, owing to the number of trees in the locality, competition would be fostered. For the same reason it is desirable that the sales (except in the case of *sendhi*) should be held in December, January or February, i.e., shortly before the *tári* season begins. It is necessary also that rural shops should be settled as far as possible with the Pasis, Bhars and others, who actually carry on the business, and not with Kalwars, who hold licenses to retail country spirits. Instances have occurred in which *tári* contracts have been taken by country spirit vendors and distillers merely to check competition. Care should also be taken to see that city *tári* shops do not fall into the hands of country spirit vendors with whose shops they will come into competition.

Advance payments and instalments of license fees.

(4) The *tār* season may ordinarily be taken as covering a period of five months, *z c*, March to July. The instalments of license fees, whenever the sales may be held, should be so arranged that the heaviest instalments fall due in the months in which the vendors derive the largest profits. The great difficulty small men find in taking up the shops is the payment of their security advance. To meet the possible case where the licensee is unable to make a cash payment at all, a security bond executed by a *zamindār* might be accepted. The main point against this system of collateral security is that it would give the *zamindār* a handle to use in forcing up his tree rents to the disadvantage of the Government revenue, and consequently it should not be encouraged. Some relaxation of the rule as to advance instalments may be necessary in certain cases, and District Officers are empowered to treat individual cases on their merits.

(5) With collections to be arranged for from a large number of petty vendors, it is impossible to expect the work to be done by the ordinary *tahsil* staff. With the approval of Government, a special staff (ordinarily consisting of a *jamadār* and peons), proportionate to the requirements of each district will be sanctioned. The *jamadār* should be literate. The allotment of the staff should be treated as a joint one for the district, and District Officers are permitted to alter the strength of the staff from *tahsil* to *tahsil* as necessity arises, provided the allotment is not exceeded, and provided also that the staff is dismissed as soon as the necessity for it, or any portion of it, ceases to exist. It must be understood that the staff will not be allowed actually to collect the license fees, and close supervision by the Excise Inspector will minimize the evils which often accompany the entertainment of an establishment of the kind. As the staff will not be concerned with the actual collections, it will not ordinarily be necessary to take security, though as to this no hard-and-fast rule need be laid down.

- (6) The duties of the staff will be twofold—
- (1) to help the *Tahsildār* in the collection of the revenue of the *tār*; revenue should be enforced, while the staff should be held responsible for the prompt collection of those dues, and be liable to dismissal or punishment for loss to the revenue caused by their neglect to report the special circumstances of any defaulter,
 - (2) to collect data necessary for the introduction of the tree-tax system.

The duties of the staff in this connection will be—

- (1) to prepare a record (where such a record is considered necessary) showing the number of trees (*tār* and *kharjur* separately) by parganas with the owners' names and the khasra numbers of the fields in which the trees stand,

Duties of the staff.

- (2) to ascertain the price charged by the owners for the right to tap the trees in different localities,
- (3) to determine the average produce of *tár* and *khajur* trees per diem,
- (4) to determine the average price at which the juice is sold in each *tahsil*

With the *datat* thus gathered, it will be possible to roughly estimate the tax to be levied on each tree tapped under the tree-tax system and the probable value of each shop

(7) The license for retail vend of *tári* under the shop-to-shop system shall be in Form No 22, Appendix E

Tree-tax system

242 (1) The tree-tax system in relation to *tári* is analogous to what, in relation to country spirit, is known as the distillery system. That is to say, the revenue is derived from a fixed duty combined with a vend or license fee determined by auction. It differs, however, in practice in the fact that the fixed duty is levied, not on the quantity of liquor produced, but upon the producing agent—the palm tree. The right of retail vend at each shop is put up separately, and carries with it a right subject to the payment of tree-tax, to tap wherever the licensee finds convenient, but confines the right to sell to a particular locality. As in the case of country spirit, it is desirable that as much of the taxation as possible should be derived from the fixed duty

(2) Before it can be introduced into any district, it is necessary to prepare a record, village by village, of the trees fit for tapping. This duty should be performed by the head of the special staff. The record should show the following particulars—

- (a) *Khasra* number of Field,
- (b) Number of trees (distinguishing *palmyra* and date palms),
- (c) Owner's name

This record should be carefully tested by the supervisor *kánungos* and by officers of the district staff when on tour

(3) The settlement of the shops under this system shall be made annually under the auction system in accordance with the rules for the conduct of sales in Chapter VI of this Manual. The directions with regard to settlements and allocation of shops under the shop-to-shop system, contained in rule 241A (2) to (4) should be followed

(4) Similarly, rules 241A (5 and 6) relating to the appointment and duties of the special staff under the shop-to-shop system, shall be applicable to districts under the tree-tax system

(5) The license for retail vend of *tári* under the tree-tax system shall be in Form No 23, Appendix E

(6) The licensed vendor, before he opens his shop for business, shall submit to the *Tahsildár* of the *tahsil* concerned an application in duplicate containing a list of trees which he wishes

to tap, giving the khasra number of the fields in which the trees grow, the number of trees, specifying whether *palmyra* or date trees, and the names of the owners of the trees. He shall also state whether he has secured the permission of the owners to tap. He shall at the same time tender the amount of tree tax calculated at the prescribed rate. If there is no reason to the contrary, the Tahsildár shall grant a receipt for the amount tendered, and endorse the amount on both copies of the application under his signature. One copy of the application shall be returned to the vendor, the other shall be sent to the Jamadár or head of the special staff.

(7) After the commencement of the tapping season, one of the special staff shall visit each village in which a shop is situated. He will verify the fact that only the trees entered in the lists mentioned in rule 6 have been tapped, and ascertain whether any illicit tapping has taken place. He shall then report the result of his enquiries to the Officer in charge of Excise, returning at the same time his copy of the vendor's application. The Sadr Excise Ahlmad will verify the credit of the tree-tax from his accounts and report the fact of his having done so. Cases of illicit tapping should be dealt with as breaches of the conditions of the license.

Verification,
&c of trees
by the special
staff

(8) Members of the district staff should, as occasion offers, call for the copy of the application returned to the vendor under rule 6, and ascertain whether tapping has been confined to the trees shown therein.

Verification
of trees by
district staff

... within the statutory defini-
 tion of the hemp plant (*Section 3, Act XII of 1896*), the
 products and admixtures of the same
 244 The hemp plant (*Cannabis Indica, var sativa*) is a tall,
 erect herb growing from three to eight or ten feet high when wild,
 usually only from four to five feet high when grown for *ganja*
 till within a short distance of the top, in these cases the plants
 grow either close together or in company with other herbaceous
 plants. In the case of the plant cultivated for *ganja*, the individ-
 uals being carefully cultivated, transplanted, and separated from
 each other by considerable intervals, a branching habit is developed,
 and a conical shape, somewhat resembling a small cypress, is
 assumed
 245 The lower leaves may or may not be opposite, the rest
 are alternate, and have long stalks with palmate blades, with five to
 nine, or even eleven segments, along the stem and large branches
 The uppermost branch leaves have often only three segments, and
 the immediately under the flower spikes are simple The seg-
 ments are lanceolate, and have serrated edges. At the base of the
 leaf-stalk there are free lateral stipules
 246 The hemp plant is dioecious, that is to say, the male and
 female flowers are distinct, and, with very rare exceptions, are borne
 upon separate plants
 247 The male flowers are shortly stalked and drooping, and
 clustered in small bunches, which are arranged in panicles much
 shorter than the leaves The perianth has five imbricated segments
 of somewhat unequal size, with five shortly-stalked erect stamens
 of posite these, the anthers are oblong, but slightly narrowed up-
 wards, there is no trace even of a rudimentary female flower.
 248 The female plant has stalkless flowers almost as long as the leaves,
 small spikelets, which in the wild plant and in the plant cultivated
 for its fibre are arranged in panicles almost as long as the leaves,
 but in the plant grown in Bengal for *ganja* are clustered in heads,
 distinctly shorter than the leaves The individual flowers are
 placed in the axils of small oval boat-shaped bracts, which quite
 envelope them before fertilization, and cover about two-thirds of
 the fruit when it is fully ripe Within these bracts lie the flowers,

the plant are rejected, the reason being that the narcotic principle is not present in the young plant, so that these leaves, which are the first to be put forth, are inert, or nearly so. But this degree of care is seldom exercised, and a common specimen of *bháng* will usually be found to include everything that can be stripped from the stalk, leaves, flower-heads, &c., and small twigs indiscriminately.

254 For ordinary consumption, *bháng* is powdered and ground into a paste, of which an emulsion is made and drunk, usually with the addition of sugar and digestive condiments, more rarely with the admixture of certain dangerous excitants. *Bháng* is also supposed to be the active ingredient in the medicated sweetmeats known as *majun* and *halwa*, as well as by other names; but much of the effect popularly attributed to these preparations is due to the presence of other and more powerful drugs.

Consumption

255 In addition to these ordinary uses, *bháng* may be smoked, and doubtless frequently is smoked when *gánja* and *charas* are not available, and it is also a probable adulterant of *gánja*.

Use of *bháng*
other than
ordinary

256 *Gánja* consists of the upper branches or twigs of the female plant only, divested of leaves, but with the flowering tops, consisting of the spikes or spikelets with their flowers and small flower-leaves or bracts, left attached. These bracts are covered with the glandular hairs, which, as has been already said, secrete the principal portion of the resin which contains the narcotic principle. The production of this resin, in such quantities and of such potency as to be commercially remunerative, is found to depend on two conditions: *first*, that the female flower shall remain unfertilized, so that it may be unable to set the seeds, and *second*, that the plant shall be grown under stimulating conditions. This is secured in the localities in which the manufacture of *gánja* is allowed, all of which are outside these Provinces, by eliminating, with the most minute care, all the male plants from the fields, and by the application of the most careful systems of tillage and manuring. Neither of these conditions being present in the case of the wild hemp plant, the spontaneous growth is not a source of *gánja*. The same remark applies to the cultivated hemp in the Furrukhabad and Hardoi districts, where, the object being merely the production of *bháng*, fertilization is not prevented. The Kumaun hemp, which produces a certain amount of *charas*, might possibly be a source of *gánja* also, but, as a matter of fact, no *gánja* is there prepared. These Provinces are consequently dependent for their supply of *gánja* upon the imported drug—a circumstance which materially simplifies excise administration. It is an offence against the excise law to attempt to prepare *gánja* from the hemp plant in any part of the United Provinces.

Gánja

257 Imported *gánja* comes to these Provinces in various forms. There is first the broad distinction between the *baluchar*, or Bengál drug, and the *pathar* variety, which is imported from Khandwa in the Central Provinces, and from certain Native States in Central India.

Varieties of
gánja

258 *Baluchan gánja* is, according to the methods of manufacture, sub-divided into the following varieties —

(1) *Flat (large twig)* In this form the flower tops, having been trodden under foot until they assume a flattened shape and adhere together, are left on the branches which are cut to a length of from two feet to two feet six inches, and baled, heads inwards, in barrel-shaped packages a maund in weight, and about three feet long, one foot eight inches across, and five feet eight inches in girth.

(2) *Flat (small twig)* This is the same article, but broken into twigs about a foot long, and with the larger branches rejected. It is tied loosely into small flattish bundles, whose girth is roughly equal to the grasp of both hands, weighing about a quarter of a seer. These are baled, heads inwards, in packages about one foot eight inches long, two feet across, and six inches in girth, weighing one maund.

(3) *Round* In this variety the flower heads are not trodden, but rolled under the foot, so that they are less adherent, and assume a rounded shape. Special care is taken in the production of this form, all leaves being carefully removed. After rolling, it is broken into twigs, which are trimmed to a length varying from six to nine inches. These twigs are tied, the short ones innermost, into neat round bundles weighing about a quarter of a seer, and the bundles are baled, heads inwards, in maund packages, about one foot one inch long, two feet two inches across, and seven feet six inches in girth.

(4) *Char or broken gánja* This consists of the flower tops only detached from the twig. It is baled in maund packages three feet long, one foot six inches across, and five feet round.

259 *Pathan gánja* somewhat resembles the flat (large twig) variety of Bengál gánja, but it is less carefully manufactured and packed, and occurs in packages of all shapes and weights. It is regarded by those accustomed to the *baluchan* drug as a much inferior article.

260 *Ganja* when administered internally, has been found to be from six to ten times more potent than *bháng*. It is seldom or never taken, however, being almost invariably smoked. In estimating the consumption of *ganja* it is to be remembered that the narcotic principle found in a relatively very small part of the bulk of the commercial article. A series of careful estimations made with large quantities, and reported by Dr. Prinn, showed that a maund of *ganja* would only about 40 per cent of the powder that is used by the consumer, and that of this powder, only about 25 per cent is resinous, the rest being inert vegetable matter.

261 *Char* or the resinous extract of the hemp plant in the concentrated form commercially known as a pure sample would contain about 75 per cent by weight of resinous material, but the weight of the adulterant is usually considered.

It is, in appearance, a dark green or brownish paste, and is generally imported in skin packages weighing from 10 to 56 seers. The details of the manufacture of *charas* are not accurately known. The most trustworthy accounts state that the Yarkand, or Central Asian, variety is collected by beating the flowering twigs over a coarse cotton cloth spread on the ground, the resin thus collected being worked up with linseed oil and powdered hemp leaves. In Kumaun, and probably also in Nepal, *charas* is collected by rubbing the flower heads by hand. Whether in the case of cultivation external to India the male plant is eliminated is not known. In the case of Kumaun, the male plant, known as *phul bhāng*, which yields the best fibre, is cut a month or six weeks before the female plants (*gul bhāng*) from which the *charas* is obtained, but the latter are evidently fertilized, since they produce seed, though possibly not as fully as would be the case were both sexes reaped together when the seed ripened.

262 The market value of all forms of hemp drugs depends upon their age and the degree of care exercised in storage. Deterioration by age is inevitable under any conditions of storage. It is least rapid under conditions such as exist in the bonded warehouses, which have been built to special specification in these Provinces, which are dry, well-ventilated, and dimly-lighted. Contractors' private warehouses usually combine every possible faulty condition. It is impossible to say, with complete accuracy, how long hemp drugs may remain marketable. It is to be remembered that, as already stated, a certain amount of the exciting and exhilarating effect of the drug appears to reside in an essential oil, which may disappear before the narcotic properties are greatly impaired.

Storage and
deterioration

263 Experiments made by Dr Prain, under the orders of the Government of Bengal, showed that in *gānja* two years old the narcotic effect was so slight as to render the drug practically worthless. Accordingly, the rule in Bengal regarding stocks in the *gānja mahāl* is to the effect that any *gānja* left unsold on the expiration of two years shall be destroyed. This limit may conveniently be adopted in considering whether a new contractor shall be called upon to take over any of his predecessor's stock, or whether such stock shall be destroyed. And in fixing the price at which any stock is to be taken over, regard should always be paid to age, well-stored *gānja* a year old being taken as worth half price, and so on in proportion.

Gānja

264 *Charas* is considered by the trade to keep longer than *gānja*. It is believed to remain practically unimpaired, if not unpacked, for a year, and then to degenerate until three years old, when it is quite useless. A particular Bokharan variety is, however, said to keep longer.

Charas

265 *Bhāng* is not, as a rule, stored for any length of time. Being loosely packed and kept in private stores, it may usually be assumed to be unmarketable after the first year.

Bhāng

struction
t drugs

266 Destruction should seldom be necessary, if care is taken to limit the issue of passes for hemp drugs to probable proximate requirements, and, in particular, to prevent the accumulation of unnecessarily large quantities on the eve of a settlement when the contract may change hands

II — *Notifications and rules under sections 12, 13, 14, 15, 19, 20, and 65 of the Excise Act of 1896*

A — *Cultivation of the Hemp Plant*

267 The cultivation of the hemp plant is prohibited throughout the United Provinces except in the following places —

(1) The districts of Almora, Garhwál and Nainí Tál, excluding the submontane tracts thereof known as the Bhábar and Taráí

(2) The following villages of the Chubramau and Kanauj tahsils of the Farrukhabad district —

(a) *Tahsil Chubramau*

(1) Behta, (2) Kanpur, (3) Bhikampur, (4) Jalálpur, (5) Roshanabád

(b) *Tahsil Kanauj*

(1) Gograpur Bingar, (2) Gograpur Kachoha, (3) Gograpur Katrí, (4) Chandapur, (5) Chandapur Kachoha, (6) Chandapur Katrí Purbain, (7) Chandapur Katrí Daruiyan, (8) Chandapur Katrí Pachhim, (9) Baramau Kachoha, (10) Kusumkhor Kachoha, (11) Firozpur Katrí, and (12) Tararagi

(3) The following village in tahsil Bilgrám of the Hardoi district —
Katrí Chhachpur

268 The cultivation of the hemp plant in the places specified in clauses (2) and (3) of Rule 267 is prohibited, except under and subject to the conditions of a license granted by such officer as the Local Government may from time to time appoint in this behalf

269 The special cultivation of the hemp plant in order to produce *gánja* is absolutely prohibited throughout the United Provinces

270 No license to cultivate the hemp plant shall be given, except to a recorded occupier of land

271 All *bháng* prepared from the hemp plant so cultivated shall be stored by the owner in a secure place, apart from other crops, until it is disposed of to a person or persons duly authorized to purchase the same and the place of storage shall, at all times be open to inspection by any Excise Officer or other person, authorized by the Collector in this behalf

Places in
which culti-
vation of the
hemp plant
permitted

(Notification
No 301/XIII
—317A, dated
23rd Septem-
ber 1896
Amended by
Notification
No 312/XIII
—317A, dated
24th Septem-
ber 1897)

Cultivation,
except for
production of
bháng, probi-
bited

(Ditto)

Special
cultivation for
production of
gánja
prohibited

(Ditto)

License to
other than
recorded
occupier
prohibited
(Notification
No 301/XIII
—317A, dated
23rd Septem-
ber 1896
S. 62 of
1897)
(Ditto)

272 Any recorded occupier of land in the villages mentioned in Rule 267 desiring to cultivate hemp in any year shall, before the last day of August, apply in writing to the Tahsildár of the tahsil in which permission to cultivate is desired, for a cultivating license. The application, for which no form is prescribed, must in all cases state the *khassra* numbers and the area of the fields in which it is proposed to grow hemp, and may be presented to the Tahsildár by the applicant in person, or be sent by post, or be transmitted through the patwári or supervisor kanúngo. The application is exempt from a court fee stamp, under Government of India Notification No 3380S R, dated 7th August 1896.

Application for license to cultivate (Notification No 308/AJII—317A, dated 28rd September 1896)

273 The Tahsildár shall issue the license, free of charge, in Form No 21, Appendix F, unless he considers that there are reasons for refusing the application, in which case he shall, without delay, submit it, with a report of the circumstances, to the Collector for orders.

Tahsildár to issue license (Ditto)

274. A register of licenses shall be maintained at the tahsil in Form No. 1, Appendix F.

Register of licenses

275 The patwáris of circles in which hemp cultivation is permitted shall maintain a complete copy of so much of the register of licenses as refers to their respective circles, and shall, at their periodical visits to the tahsil, make all such additions and alterations as may be necessary. They shall immediately report any cultivation of hemp in fields not covered by a license.

(Ditto)
Patwáris to keep copy of register of licenses of circle (Ditto)

276 The Tahsildár shall submit to the Collector annually, as soon after the 15th October, in Form No 10, Appendix F, a detailed list of all licenses granted within his tahsil.

Annual return of licenses issued

277 The patwári shall, after the conclusion of his *rabi* tour, prepare a statement in Form No 11, Appendix F, showing the actual area under licensed hemp cultivation in his circle. This statement shall be delivered to the supervisor kanúngo, and filed by him at the tahsil on or before the 1st March.

(Ditto)
Patwári's statement of area under cultivation (Ditto)

278 The Tahsildár shall have this statement checked by an inspection, which may be carried out by himself, the Naib Tahsildár or the kanúngo, of the hemp cultivation in all the villages of his tahsil, and shall then compile a statement in similar form, giving the particulars for each village and the total for the tahsil. This statement shall be sent to the Collector on or before the 15th April in each year.

Tahsildár's annual statement of cultivation (Ditto)

279 The patwári shall enter in his diary the name of vendor and purchaser and the amount of *bháng* sold, in the case of all sales by licensed cultivators reported to him, and shall report all such transactions to the Tahsildár, in Form No 12, Appendix F, at his next periodical visit to the tahsil. The Tahsildár shall submit a statement to the Collector in the same form, by the 1st of each month, showing, for the whole tahsil, the particulars of sales reported in the preceding month.

Name of vendor and purchaser to be reported to and recorded by patwáris. (Ditto)

B—Collection of the spontaneous growth of the Hemp Plant

280 The collection by any person of the spontaneous growth of the hemp plant for storage as *bháng* is prohibited, except in such manner and subject to such conditions as are next hereinafter prescribed

281 Owners and occupiers of land on which the hemp plant grows spontaneously, and persons authorized by them in this behalf, are permitted, subject to the terms of a license, to collect and store the produce as *bháng* only. The license shall be in such form as the Chief Revenue Authority may, from time to time, prescribe in this behalf

The produce, when collected and prepared as *bháng*, shall be stored by the owner in a secure place, apart from other crops, until it is disposed of to a person or persons duly authorized to purchase the same, and the place of storage shall be, at all times, open to inspection by an Excise Officer or other person authorized by the Collector in this behalf

282 Farmers and licensed wholesale vendors are permitted, under arrangements made with the owners and occupiers of land on which the hemp plant grows spontaneously, and subject to the terms of a license, in such form as the Chief Revenue Authority may, from time to time, prescribe in this behalf, to collect the produce as *bháng* only and to remove it for sale under licenses granted under Chapter IV of the Act

283 The license referred to in Rule 281, permitting owners and occupiers of land on which the hemp plant grows spontaneously, and persons authorized by them in this behalf, to collect and store the produce as *bháng* only, or in Rule 282, permitting farmers and licensed wholesale vendors, under arrangements made with owners and occupiers of land on which the hemp plant grows spontaneously, to collect the produce as *bháng* only and remove it for sale, shall be in Form No 22, Appendix F. It shall be granted on application by the Tahsildár, free of charge, unless he considers that there are reasons for refusing the application, in which case he shall, without delay, submit it, with a report of the circumstances, to the Collector for orders. The application shall be in writing, and may be presented to the Tahsildár by the applicant in person, or be sent by post, or be transmitted through the patwári or supervisor *kanungo*. The application is exempt from a court fee stamp, under Government of India Notification No 3350S R, dated 7th August 1906

284 The provisions of Rules 274, 276, and 279 shall apply, as far as may be, to the grant of licenses for the collection of, and the record of sales of the spontaneous growth of the hemp plant

291 All licensed wholesale vendors of *ganja* and *charas* may import *ganja* or *charas* into the United Provinces in bond, for deposit in some one of the bonded warehouses established for the purpose, from the localities from which importation has been permitted by Rules 233 and 234, provided that a pass is obtained from the Collector or Officer in charge of Excise of the district in the bonded warehouse of which the *ganja* or *charas* is to be stored.

292 All *ganja* or *charas* imported shall be consigned by railway direct to the Collector of the district in the bonded warehouse of which the *ganja* or *charas* is to be stored: provided that *charas* imported from Nepal shall, in all cases, be consigned to the Deputy Commissioner of Lucknow.

293 The importer shall apply in writing for a pass for the import of drugs to the Collector or Officer in charge of Excise of the district in the bonded warehouse of which the drugs are to be stored. The application, which may be sent by post, shall be in the following form —

- (1) Name of importer
- (2) Quantity and description of drugs to be imported.
- (3) Place whence drugs are to be imported
- (4) Warehouse to which drugs are to be consigned
- (5) Person in whose name pass is to be issued

294 The Collector or Officer in charge of Excise shall unless he sees reason to the contrary, grant a pass in triplicate in Form No 13, Appendix F. The first part shall be given to the importer, or sent to him by registered post if he so desires; the second shall be sent by post to the district of export, and, in the case of Native States, to the Political Officer, the third shall be the counterfoil retained in the office of issue to which shall be pasted the first and second parts when returned under these rules.

As the careful preparation of these passes is a matter of great importance, it should be entrusted, whenever possible to the Excise Inspector and not to a clerk or subordinate official. In the absence from headquarters of the Excise Inspector, or in districts where no Excise Inspector is permanently stationed, this duty will be performed by the Excise Ahlmad of the Collector's office.

Note.—All passes for Bengal *ganja* should be written in English, as difficulty is experienced in reading *Urdu*, a language not commonly known in Bengal.

295 A register of passes issued shall be kept in the Collector's office in form No 2, Appendix F.

296 The person named in the pass shall present it to the Collector or the Political Officer concerned, who will return it to him after endorsing on it the quantity of drugs to be exported. Similar entries shall also be made at the time by the same officer on the back of the copy of the pass received by him which shall then be returned by post direct to the Collector of the district in which the warehouse named in the pass is situated.

1897 T. ... after making his pur-
... in the bonded ware-
... in the bonded ware-
... to be stored and shall forthwith
... by post under
... all can of the consignment,
... to the bonded warehouse, to
... the provided for bonded

Confinement
of drugs to
bonded
warehouse
(Ditto)
(Amended by
Notation
No 722/VIII
-717A,
dated 11th
November
1899)

Cost of
conveying
drugs to war-
house
(Ditto)

Import of
Opium
from Raj
shahi
Notification
No 60/XIII
—479A
dated 27th
February
1899
(Amended by
Notification
No 325/XIII
—179A,
dated 13th
November
1899)

The import
ing district
to forward
a copy of the
plan to the
Collector of
Rajshahi

(2) The Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which the goods are imported from Pây-hah is to be stored will forward by post a copy of the permit granted by him to the importer to the Collector of Pây-hah, with a request to that officer (which may be printed on the back of the pass), (a) to issue, in the name of the importer, a permit to purchase, (b) to send the same to the Sub-divisional Officer in charge of gánja cultivation, and (c) to take, or cause to be taken, further action as hereinafter provided.

Purchase of
ganja

(1) When the *gánja* purchased has been received from the Collector of Rájshahi, the Sub-divisional Officer aforesaid sealed, ready for despatch, the original pass, having endorsed on it the distinguishing marks by which the packages chargeable with

Despatch of
gania; en-
dorcement on
pass, &c

each rate of duty may be known, the net and gross weight of each package, the total quantity of each sort of *gánja*, and the name of the purchaser or person in whose charge and custody the *gánja* is conveyed. The *gánja* shall then be immediately taken to the Santahar Railway Station, and shall be consigned by railway direct to the Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which it is to be stored. The importer shall then send his pass, together with the railway receipt, by post, in a registered cover, to the Collector of the district in which the warehouse is situated. The Sub-divisional Officer will, at the same time, return the permit with the necessary entries containing the above information endorsed thereon to the Collector of Rájshahi, for entry on the duplicate pass, which will, after such entry has been made, be returned by post direct to the Collector of the district in which the warehouse named therein is situated,

(5) The importer shall execute a bond in Form No 28, Appendix F, or in such other form as the Chief Revenue Authority may, from time to time, prescribe, binding himself and his heirs, successors, and assigns to lodge the *gánja* within a reasonable time (to be fixed by the Collector of Rájshahi) in the bonded warehouse referred to in the above rules, or to pay to the Collector of the district in which such bonded warehouse is situated a sum equal to the amount of duty chargeable on the said *gánja*.

The bond will also provide for the payment of penalty duty at the above rates on any deficiency or excess in quantity on the arrival of the *gánja* at its destination, or on any difference in kind of such *gánja*.

(6) In the event of the bond being executed in Rájshahi, the Collector of Rájshahi will despatch the same by post to the Collector of the district in the United Provinces in the bonded warehouse of which the *gánja* is to be stored, who will take the necessary action thereon.

F—Import of gánja from Patna in Bengal

300 (1) *Gánja* shall not be imported into the United Provinces from Patna in Bengal otherwise than in accordance with these rules, or save by a licensed wholesale vendor, to whom a pass has been granted by the Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which the *gánja* is to be stored, or by the authorized agent of such person provided that a permit authorizing the purchase of *gánja* has been issued in the name of such person or agent by or under the orders of the Collector of Patna as provided in clause (3) of this rule, and also that a bond has been executed for payment of duty in the United Provinces. The person actually importing the *gánja* is hereinafter designated the "importer."

(2) The Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which the *gánja* imported from Patna is to be stored, will forward by post to the Collector of Patna a copy of the pass granted by him to the importer

The importing district to forward a copy of the pass to the Collector of Patna

(3) The importer, on reaching Patna, shall give up to the Collector, or other officer appointed in this behalf, the original pass granted to him by the Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which the *gánja* is to be stored, and, on receipt from the Collector or other officer aforesaid at Patna of a permit to purchase, may make purchases, at once, from any licensed warehouse at Patna

Purchase of *gánja*

(4) When the *gánja* purchased has been weighed, packed and sealed, ready for despatch, the importer will receive back the original pass endorsed with the distinguishing marks by which the package chargeable with each rate of duty may be known, the net and gross weight of each package, the total quantity of each sort of *gánja*, and the name of the purchaser or person in whose charge and custody the *gánja* is conveyed. The *gánja* shall then be immediately taken to the Patna railway station, and shall be consigned by railway direct to the Collector or Officer in charge of Excise of the district in the United Provinces in the bonded warehouse of which it is to be stored. The importer shall then send his pass, together with the railway receipt, by post in a registered cover, to the Collector of the district in which the warehouse is situated, and will move the Collector of Patna, at the same time, to return by post the duplicate pass endorsed with the particulars noted above, to the Collector of the district in which the warehouse named in the pass is situated

Despatch of *gánja*; endorsement of pass, &c.

(5) The importer shall execute a bond in Form No 29, Appendix F, or in such other form as the Chief Revenue Authority may, from time to time, prescribe, binding himself and his heirs, successors and assigns to lodge the *gánja*, within such reasonable time as may be fixed by the Collector of Patna, in the bonded warehouse referred to in these rules, or to pay to the Collector of the district in which such bonded warehouse is situated a sum equal to the amount of duty chargeable on the said *gánja*. The bond will also provide for the payment of penalty duty at these rates on any deficiency or excess in quantity on the arrival of the *gánja* at its destination, or any difference in kind of such *gánja*

Execution of bond

Bond to provide for the payment of penalty duty

(6) In the event of the bond being executed in Patna, the Collector of Patna will be moved to despatch the same by post to the Collector of the district in the United Provinces in the bonded warehouse of which the *gánja* is to be stored, who will take the necessary action thereon.

Disposal of bond

G—Transport of intoxicating drugs

301 The transport of *gánja*, *charas*, *bháng* or other intoxicating drugs from one place to another within the United Provinces is prohibited, except in accordance with a pass granted under section 20 of Act XII of 1896. Officers in charge of Excise have been empowered to grant passes to persons desirous of transporting intoxicating drugs.

302 All intoxicating drugs in excess of the maximum permitted by section 3, sub-section (1), clause (n), and section 18, sub-section (2) of the Act, brought into the limits of a district or part of a district in which the fees leviable on licenses for the retail sale of intoxicating drugs have been let in farm under section 25, sub-section (1), clause (a), of the Act, other than those obtained from a bonded warehouse, shall be under cover of a pass granted by the Collector or Officer in charge of Excise of the district into which they are brought. This pass shall be in Form No 15, Appendix F, and on expiry, shall be returned to the officer who granted it. Provided that no such pass shall be granted for the transport of drugs to districts in which the rate of duty leviable on the drugs in question is higher than that in force in the district from which it is intended to export them. As the careful preparation of these passes is a matter of great importance, it should be entrusted, whenever possible, to the Excise Inspector, and not to a clerk or subordinate official. In the absence from headquarters of the Excise Inspector, or in districts where no Excise Inspector is permanently stationed, this duty will be performed by the Excise Ahlmad of the Collector's office.

303 All intoxicating drugs brought into such limits from a bonded warehouse shall be covered by the pass required by Rule 326. The pass shall be in Form No 14, Appendix F.

304 The grant of passes for the transport of *charas* produced in Kumaun to other tracts of the United Provinces shall be regulated by Rules 291 to 298, so far as they are applicable.

305 The transport through the United Provinces of *gánja*, *charas*, *bháng*, or other intoxicating drugs within the meaning of the Excise Act (XII of 1896) from one province to another, or from a province in British India to a Native State, or from one Native State to another, is prohibited, except by such routes and subject to such conditions as may, from time to time, be prescribed by rules made in this behalf.

306 The routes by which, and the conditions under which, the transport of *charas* through the United Provinces from the Panjáb to the Lower Provinces of Bengal, and from the Panjáb to the Rámpur Native State is permitted shall be as follows —

(1) that the transport shall be covered by a pass granted by an officer duly empowered in that behalf by the Government of the Panjáb*, and shall be, as far as possible, by railway only, by the most direct route, which shall be specified in the pass covering the consignment and that the package or packages containing the drugs shall in no case be retained in the possession of the consignor or any other person during transit, but shall be declared as such drugs and regularly booked under the bye-laws of the railway accepting them relating to goods or parcel traffic,

(2) that each package shall be securely packed and sealed, and that bulk shall not be broken during transit,

(3) that the consignment shall be booked to the railway station specified in the pass, and to no other,

(4) that, except as provided in clause (5) following, the consignment shall not be delivered up by the Railway authorities to any person whomsoever during its transit through the United Provinces

(5) that the Collector of any district through which a consignment passes may, by order addressed to the Traffic Manager, direct the detention either of a specified consignment or generally of all consignments of intoxicating drugs, to enable him to examine the same with respect to the due observance of these rules and that on receipt of such an order the Railway Administration shall afford all reasonable facilities to the Collector, or to any officer deputed by him by order in writing for the making of such examination, and shall detain such consignment or consignments until the Collector orders their release

H — Duty

307 The following rates of duty are prescribed on *gánja* and *charas* imported into the United Provinces, and on *charas* transported from the montane portions of the Almora, Garhiwál, and Naini Tál districts into any other district or tract of the United Provinces

Gánja

Baluchar (imported from the Lower Provinces of Bengal)—

		per ccr		
		Rs	a	p
Flat (large twig)	..	6	0	0
Do (small twig)	7	4	0
Round form	.	7	8	0
<i>Chur</i> do	...	9	0	0
<i>Pathar</i>	...	4	0	0

Transport of *charas* through the Provinces to Bengal and Rámpur State. (Notification No 64/XIII — 604A, dated 6th March 1899 and Notification No 340/XIII — 368A, dated 21st November 1899)

Rates of duty (Notification No 213/XIII — 317A, dated 13th July 1903 and No 362/XIII — 317A, dated 10th December 1903.)

* At present, passes from the Panjáb are issued by the officer in charge of the bonded warehouse in the district from which *charas* is to be transported.

331. The warehouse dues (if any) unpaid at the time of the removal of drugs from the warehouse shall, prior to such removal, be demanded in the manner prescribed by section 15, sub-section (1) of the Act, by the officer in charge, who shall, on payment, grant a receipt in Form No 18, Appendix F, for the same

332 All amounts realized shall forthwith be remitted to the local treasury, and a receipt obtained therefor.

333 A register of warehouse dues shall be maintained in each warehouse in Form No 8, Appendix F. On or before the 5th of each month an extract of the entries relating to the previous month shall be sent to the Collector of the district, and to this extract shall be attached the several treasury receipts covering the dues realized and credited to Government

334 At the close of the month, the necessary entries shall be made in the abstract registers of deposits, withdrawals, and balances of drugs in the warehouse. The whole of the drugs in stock shall then be verified by counting the packages in the warehouse on the last day of each month, and by comparing the particulars on the cards with those in the registers. This shall be the duty of the officer in charge of the warehouse, who shall sign a certificate of his having done so. On the fifth day of the month following the close of each quarter, a return, in Form Nos 17 and 18, Appendix I, shall be prepared and submitted to the Collector, who shall, after satisfying himself of the correctness of the entries, transmit, by the 15th day of the month, a copy under his own signature to the Commissioner of Excise. To this return shall be attached the certificate of verification of the officer in charge

335 The rules in force for the time being for the inspection and supervision of distilleries shall, so far as may be, apply to warehouses for the storage of drugs

336 No person shall be admitted into the warehouse between sunset and sunrise without the written authority of the Collector

337 No persons, except the following, shall be admitted into the warehouse at any time, and these only in the presence of the officer in charge of the warehouse —

- (1) depositors, purchasers, or their authorized agents, when storing or removing their stock,
- (2) members of the sanctioned staff of the warehouse, including weighmen and carriers who may be engaged in the deposit or removal of drugs on behalf of depositors, and in such numbers only as the officer in charge may consider absolutely necessary

338 If any depositor desires to remove, under section 17 of the Act, any package or packages from his stock of drugs in one warehouse to another, he shall apply in writing to the Collector of the district in which the drugs are deposited, stating—

Removal of drugs from one warehouse to another, (Ditto)

- (1) the name of the depositor,
- (2) the name of the warehouse to which drugs are to be removed,
- (3) the registered number of the package or packages to be removed,
- (4) the registered weight of the package or packages to be removed,
- (5) the reasons for removal

If the Collector is satisfied that the removal is unobjectionable, he shall sanction the same

339 The drugs to be removed shall then be consigned direct, by rail, to the Collector of the district in which the warehouse to which the drugs are to be removed is situated, and the necessary entries shall be made in the daily and personal registers and in the pass-book

Drugs to be removed how consigned. (Ditto)

340 An invoice detailing the particulars given in the application for removal of the drugs, and the railway receipt covering the consignment, shall be forwarded direct to the Collector concerned. All charges and risks connected with the removal of drugs shall be borne by the applicant. All warehouse dues incurred thereon up to the time of removal shall be paid by the applicant before the drugs are removed from the warehouse. On arrival of the drugs at the warehouse to which they are removed, they shall be dealt with as if they had originally been imported into the warehouse

Invoice covering drugs removed. (Ditto)

Arrival of drugs (Ditto)

341 Any intoxicating drugs remaining uncleared in a warehouse after the expiry of two years from the date on which they were deposited, shall, after one month's notice of the expiry of such period to the owner of such drugs, be disposed of in such manner as the Chief Revenue authority may in each case direct.

Disposal of drugs in warehouse (Notification No 74/XIII —317A, dated 11th April 1902)

J—Farms and Licenses

342 Subject to the rules in Chapter VI of this Manual and to any rules from time to time made by the Board of Revenue on this behalf, the Collector may, with the previous approval of the Commissioner of Excise, farm to any person the right of retail vend of hemp drugs within his district or any portion of his district, for a period of one year. Farms for a longer period require the sanction of the Board of Revenue. Farms shall be ordinarily settled under the auction system. The farming lease shall be in Form No 23, Appendix F. A counterpart, in the same form, shall at the same time be executed by the farmer and deposited in the Collector's office

Farms of the right of retail vend (Notification No 308/XII —317A., dated 23rd September 1898)

343 It is desirable, wherever such a course is found possible, consistently with the interests of the revenue, to farm the right of vend separately for tahsils or parganas rather than for the whole district. The consideration to be kept in view is to widen the area of competition as much as possible, and to endeavour to retain the trade in the hands of local men. This becomes increasingly possible as the area and value of the farms are reduced.

344 A farmer is entitled to receive, without fee, a license for the sale wholesale within these Provinces of intoxicating drugs, in Form No. 25, Appendix F, to be granted by the Collector.

345 A farmer must issue licenses, which shall be counter-signed by the Collector or Officer in charge of Excise, to cover the retail sale of intoxicating drugs by each person placed in charge of a retail shop permitted to be established under his farming lease. Where such persons are sub-lessees, the license shall be in Form No. 24, Appendix F. Where the farmer elects to sell through his servants, the necessary alterations and omissions may be made, with the Collector's sanction, in the form of license.

346 On or before the fifth day of each quarter, the farmer shall file in the Collector's Office a list of all licenses granted by him under section 25(2) of the Act, in which shall be stated the locality of the shops and the names of the persons in whose favour licenses have been granted.

347 The farmer may, subject to the approval of the Collector, appoint by instrument in writing one or more agents to act in his behalf in all or any of the matters connected with the farming lease.

348 To cover the transfer of intoxicating drugs to shops within the limits of his farm, the farmer holding a wholesale license shall issue a pass in Form No. 15, Appendix F, for which purpose books of passes shall be issued to him free of cost. He shall fill in the counterfoil, and shall return each book when exhausted to the Officer in charge of Excise. Each package covered by such pass shall be securely packed, and shall have affixed to it a ticket bearing the number of the pass and showing the gross weight of the package.

349 Persons, other than farmers, desiring to engage in the wholesale vend of intoxicating drugs must obtain licenses in Form No. 26, Appendix F, for *gánja* and *charas*, and in Form No. 27, Appendix F, for *bhang*. The first-mentioned licenses are granted by the Commissioner of Excise, the second by the Collector of the district in which the licensee carries on his business, with the previous sanction of the Commissioner of Excise. It should be noted that a farmer cannot sell *bhang* for export except he holds a license in Form No. 27, Appendix F.

L—Miscellaneous

350 (1) A specially important duty of Collectors and Officers in charge of Excise is the control of stocks. Import and transport passes should not be granted to farmers as a matter of course, but after due consideration, and so as to limit the stock in hand at any time to the probable demand within a reasonable period. As pointed out in the introductory section of this Chapter, all hemp drugs are subject to more or less rapid deterioration, and stocks should, therefore, be kept as small as possible, so that the consumer may obtain the article he purchases in as fresh a condition as possible. Attention to this direction is particularly required when a lease is drawing to a close, so that an outgoing farmer may not be able to ruin the market for his successor by selling off a surplus stock at unremunerative rates. Further, it is to be observed that an incoming contractor cannot be compelled to take over from his predecessor any larger amount of the latter's surplus stock than the Collector shall consider to be ordinarily saleable within two months. It is, therefore, necessary that passes towards the end of a lease should be so limited that no larger quantity than two months' supply shall be in hand.

Control of stocks

(2) A register of imports and exports of hemp drugs in Form No 9, Appendix F, shall be maintained at the headquarters of each district. Columns 1 to 3 should be filled up on issue of pass, columns 4 to 16, showing date of arrival of drugs and quantity imported, should be entered when the drugs have been received and pass returned. Similarly, columns 17 to 19 should be filled up on issue of pass, and the remaining columns as soon as passes issued are returned by the district of import duly verified. This is necessary, as sometimes passes are taken out for more or less than the quantity of drugs moved. At the close of the year the entries in columns 5 to 16 and 21 to 32 should be totalled, and a fresh sheet opened for the new year. It should be clearly understood that this register is intended only for drugs imported from, or exported to, places outside the district. Transfers of drugs by farmers within the district, &c from headquarters to shops in the interior of the district or from one tahsil to another in the same district, should not appear in this register at all.

351 Attention to the foregoing rule should prevent the necessity for the destruction, under condition 6 of license Form No 25, Appendix F, of any part of a farmer's stock of drugs—a measure to be avoided if possible. For the guidance of Medical Officers examining samples of intoxicating drugs, it is declared that any *bhāng* which has been held in stock for more than one year, any *gānja* which has been imported more than two years, and any *charas* which has been imported more than three years previous to the date of examination shall be presumed to be unfit for consumption, unless the contrary be proved by the owner to the satisfaction of the Medical Officer.

Destruction of unmarketable stocks.

352 The following special rules have been framed for the purpose of facilitating the supply of *gánja* and *charas* to Bundelkhand —

- (1) *Gánja* and *charas* may be imported into the districts of Banda, Jhānsi, Jalaun, and Hamírpur, either under the rules applicable to bonded warehouses contained in this Chapter, or in the manner, and subject to the conditions, hereinafter expressed
- (2) Any licensed wholesale vendor in the district of Banda, Jhānsi, Jalaun or Hamírpur may, with the previous sanction of the Collector, import *gánja* and *charas* direct into the district in which his license is current, on condition that the drugs shall be consigned to the Collector's office and that the duty leviable thereon shall be paid within twenty-four hours of the arrival thereof of the drugs

Explanation — For the purposes of these rules, the expression "Collector" shall include the Sub-Divisional officers of Karwi, Lalitpur, and Mahoba

- (3) The contents of the packages shall be verified on arrival in the manner prescribed by Rule 314
- (4) Within twenty-four hours from the deposit of the drugs in the Collector's office, the duty payable thereon, which shall be calculated at the rates for the time being leviable on drugs removed from a bonded warehouse, shall be paid, and the drugs removed
- (5) In calculating the duty an allowance for packing materials, as prescribed by Rule 315, shall be deducted from the gross weight of each package
- (6) If the drugs are not removed within twenty-four hours of their arrival, or within such further period (not exceeding one week) as may be granted by the Collector on a consideration of the causes or accidents which have led to the delay, they shall be despatched to the nearest bonded warehouse, and shall be subject thereupon to the ordinary rules regulating deposits in bonded warehouses
- (7) Save as aforesaid, Rules 291 to 298 shall, as far as may be, apply to importation under these rules

353 The weighing machines supplied to bonded warehouses for the weighment of drugs shall be tested at least once a quarter. Any defect in a weighing machine should be immediately reported to the Commissioner of Excise. Testing may conveniently be done by placing standard weights, or a package the exact weight of which has been previously ascertained by means of standard weights and a beam scale, on the weighing machine, and observing if the indication coincides. The weighing machine must be kept free from rust, the index arm and bearing being occasionally oiled. Where beam scales have been supplied, the latter should be used in preference to the weighing machines

CHAPTER XIV

OPIMUM.

1 — Rules under sections 5 and 13 of the Opium Act (I of 1878).

(Notification No 177/XIII—76, dated 9th July 1887, as amended by Notification No 53/XIII—79A, dated 23rd February 1898 and Notification No 186/XIII—594A, dated 25th June 1901)

354 On and from the 15th August 1887, all rules previously made under the Opium Act, 1878, shall cease to have effect, except as regards anything done or any offence committed, or any fine or penalty incurred, or any proceedings commenced, before that day.

Saving clause

A — Definitions.

355 In these rules, unless there is something repugnant in the subject or context,—

Definitions

(1) "India" means British India, together with any territories of any Native Prince or Chief under the suzerainty of His Majesty, exercised through the Government of India or any Government or officer subordinate thereto, and includes the French and Portuguese Settlements enclosed within British Indian territory, or bordering on the Arabian Sea (east of Karáchi) or Bay of Bengal.

India

(2) "United Provinces" means the territories for the time being administered by the Lieutenant-Governor of the United Provinces of Agra and Oudh.

United Provinces

(3) "Central India" means the territory included in the Central India Political Agency

Central India

(4) "Rájputána" means the territory included in the Rájputána Political Agency

Rájputána

(5) "Jaunsár-Báwar" means that portion of the pargana of Jaunsár-Báwar in the district of Dehra Dún which is outside the cantonment of Chakráti, or of such limits beyond the boundaries of that cantonment as the Lieutenant-Governor of the United Provinces may, by notification in the *United Provinces Government Gazette*, from time to time prescribe

Jaunsár-Báwar

(6) "Board" means the Board of Revenue of the United Provinces

Board.

(7) "Commissioner" means the Commissioner of Excise

Commissioner

(8) "Collector" means the chief officer in charge of the revenue administration of a district, and includes any officer empowered by the Board, by name or in virtue of his office, to perform all or any of the functions of a Collector under these rules.

Collector

* See rule 372 *infra*.

(9) "Officer in charge of Excise" means any subordinate officer of his staff whom the Collector may place in executive charge of the excise administration of the whole or part of a district

(10) "Tahsildár" means a Tahsildár appointed under the Land Revenue Acts of the United Provinces.

(11) "Tahsil" means the local area in which a Tahsildár exercises jurisdiction

(12) "Government treasury" means the Government treasury at the headquarters of a district

(13) "Sub-treasury" means the Government treasury at the headquarters of a tahsil

(14) "Treasurer" means the cashier at a Government treasury

(15) "Treasurer's agent" means the cashier at a sub-treasury, or any other agent appointed by the treasurer

(16) "Opium" means the inspissated juice of the poppy

(17) "Intoxicating drug" includes *madak* and *chandu* and every preparation or admixture thereof, and *laja* and every other intoxicating preparation of opium or of the poppy, but does not include poppy-heads

(18) "Poppy-heads" means the dry capsules of the poppy plant

(19) "Tola" means a weight of 180 grains, Troy

(20) "Sér" means a weight of 80 tolas

(21) Opium or an intoxicating drug, when sold in any quantity not exceeding three tolas in weight, and poppy-heads when sold in any quantity not exceeding five sérs in weight, shall be deemed to be sold by "retail," and when sold in any larger quantity, shall be deemed to be sold "wholesale"

(22) "Farmer," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom the fees leviable in a district or in a part of a district on the retail sale of opium, or of intoxicating drugs, or of poppy-heads, as the case may be, have been let in firm by the Collector

(23) "Licensed vendor," used with reference to opium or to an intoxicating drug or to poppy-heads, means a person to whom a license for the retail sale of opium, or of intoxicating drugs, or of poppy-heads, as the case may be, has been granted by the Collector or Officer in charge of Excise, or by a farmer having authority to grant the same

(24) "Licensed druggist" means a person to whom a permit for the retail sale for medicinal purposes of opium, intoxicating drugs, and poppy-heads has been granted by the Collector

(25) "Import," "export" and "transport" have the respective meanings assigned to them in the Opium Act, 1878, and

(26) "Transit" means the import, transport and export of opium passing through the United Provinces from one place to another outside such provinces without change of ownership

B—Cultivation.

356 Opium may be cultivated in Jaunsár-Báwar during the term of the current settlement of the land revenue

Cultivation in Jaunsár-Báwar permitted

357 Opium may also be cultivated elsewhere on account of the Government in such tracts as the Local Government may from time to time, by notification in the *United Provinces Government Gazette*, define in this behalf

Cultivation on account of Government permitted.

C—Manufacture

358 Opium may be manufactured on account of the Government

Manufacture of opium

359 An intoxicating drug, other than a preparation or admixture of opium used for smoking, may be manufactured—

Manufacture of intoxicating drug

(1) on account of the Government, or

(2) by a farmer or licensed vendor of the intoxicating drug, subject to the conditions of his lease or license, or

(3) by a licensed druggist for medicinal purposes from opium of which he is permitted by these rules to be in possession, or

(4) by any other person for his own domestic use, in any quantity not exceeding three tolas in weight, from opium bought from a farmer or licensed vendor of opium, or

(5) by the persons mentioned in Rule 368 for use as specified in that rule, in any quantity not exceeding three tolas in weight at each operation, from opium lawfully in their possession

360 Any intoxicating drug may be manufactured by the persons mentioned in Rule 369 for their own use, in any quantity not exceeding three tolas in weight at each operation, from opium lawfully in their possession

Manufacture of intoxicating drugs for use and not sale

361 Any person may manufacture for his own private consumption, and not for sale, any preparation or admixture of opium used for smoking, in any quantity not exceeding one tola, from opium of which he is permitted by these rules to be in possession

Manufacture of preparations for smoking for private consumption

D—Possession

362 Any person may possess—

(1) opium to the extent of three tolas, intoxicating drugs, not being preparations used for smoking, to the extent of three tolas, and poppy-heads to the extent of five sérs provided that the said articles have been bought by retail from a farmer or licensed vendor having authority to sell them, or from a licensed druggist, or, in the case of intoxicating drugs, that they have been manufactured from opium so obtained,

Possession of opium and intoxicating drugs not used for smoking by public

(2) preparations or admixtures of opium used for smoking to the extent of one tola provided that such preparations have been manufactured by the possessor for private consumption and not for sale, under the conditions of Rule 361

possession of opium or admixtures used for smoking by public

363 Subject in each case to the conditions of his lease, a farmer of poppy-heads may possess them in any quantity, a farmer of opium may possess any quantity of opium bought from the Government at a Government treasury or sub-treasury, and a farmer of an intoxicating drug, not being a preparation or admixture of opium used for smoking, may possess any quantity of opium as above, and of the intoxicating drugs manufactured from such opium

364 Subject to the conditions of his license, a licensed vendor of opium or of an intoxicating drug, not being a preparation or admixture of opium used for smoking, may possess any quantity of opium bought from the Government at a Government treasury or sub-treasury, or from a farmer of opium, and a licensed vendor of poppy heads may possess the same in any quantity

365 Subject to the conditions of his license, a licensed vendor of an intoxicating drug, other than a preparation or admixture of opium used for smoking, may also possess any quantity of the intoxicating drug bought from a farmer thereof, or manufactured from opium bought from the Government at a Government treasury or sub-treasury, or from a farmer of opium

366 A person who has been a farmer or licensed vendor may, with the sanction of the Collector, possess any opium, intoxicating drugs, other than preparations or admixtures of opium used for smoking, or poppy-heads remaining in his possession on the expiration of his lease or license till such time as he has disposed of or surrendered the same under these rules

367 Subject to the conditions of his license, a licensed druggist may possess opium which has been purchased from the Government at a Government treasury or sub-treasury, or from a farmer or licensed vendor of opium, and intoxicating drugs other than preparations, or admixtures used for smoking, which have been bought from a farmer or licensed vendor having authority to sell them, or have been manufactured from opium bought from the Government at a Government treasury or sub-treasury, or from a farmer or licensed vendor of opium. He may also, subject to the conditions of his license, possess poppy-heads in any quantity

368 A foreign horse-dealer importing horses into India from a country outside India may, during the period of his sojourn in the United Provinces in pursuance of his trade as such, possess opium produced out of India, and intoxicating drugs, other than preparations or admixtures of opium used for smoking, prepared therefrom, subject to the following restrictions —

- (1) The quantity of opium (exclusive of intoxicating drugs prepared therefrom) in the possession of any such person shall not exceed in weight 10 tolas for each horse for the time being in his possession
- (2) The quantity of intoxicating drugs in the possession of any such person shall not exceed in weight three tolas

369. A person of distinction from a country outside India visiting the United Provinces may possess opium produced out of India, and intoxicating drugs prepared therefrom, for the personal use of himself and his attendants subject to the following restrictions —

Possession by person of distinction visiting United Provinces.

- (1) The total quantities of such opium and intoxicating drugs shall be covered by a pass as provided in Rule 392(2)
- (2) The total quantity of opium and intoxicating drugs covered by such pass shall not, in ordinary cases, exceed two sérs of opium for the whole party, and in addition thereto three tolas of intoxicating drugs for each member thereof.

370 A cultivator licensed under Act XIII of 1857 may, till such time as delivery should in ordinary course be made under section 11 of that Act, possess opium which is the produce of land cultivated with poppy in accordance with his license; and he shall, unless otherwise specially required, deliver all the opium produced on such land to be weighed with the opium of the other cultivators included in the same license, and at the weighment centre fixed for the village by the officer granting the license

Possession by licensed cultivators (Notification No 2/XIII—79A., dated 6th January 1899)

371 A cultivator licensed under Act XIII of 1857 may possess—

Possession by licensed cultivators

- (1) poppy-heads, without limit of quantity, for one month after the delivery of his opium to the Opium Agent, and
- (2) poppy-heads containing seeds for sowing, from May to December inclusive

372 A person to whom a pass has been granted for transport, transit, import or export under these rules, or who has been authorized by a special order in writing of the Collector* to possess opium, or an intoxicating drug or poppy-heads in quantities exceeding those specified in Rules 362 to 371, may possess the opium or intoxicating drug or poppy-heads covered by the pass or special order, as the case may be

Possession by pass holders.

E—Transport.

373 A farmer or licensed vendor of opium or of an intoxicating drug or of poppy-heads may transport opium, or the intoxicating drug or poppy-heads, as the case may be, as provided in Rules 374 to 383

Transport by farmer or licensed vendor

374 Where a farmer or a licensed vendor desires to transport opium, or an intoxicating drug or poppy-heads (1) from one district to another, or (2) from one tahsil to another tahsil in the same district when the tahsils of the district are leased to different farmers, he must obtain a pass for each consignment. A pass will be granted in case (1) by the Collector or Officer in charge of the Excise of the district, and in case (2) by the Tahsildar of the

Transport from one district to another district, or from one tahsil to another tahsil.

* For the purposes of this rule, the Board of Revenue have directed that the officer mentioned in rule 27 (2) (a) and (b) shall exercise the powers of a Collector.

tahsil The farmer or licensed vendor must present to the officer to whom he applies for a pass a written permission to apply for such pass in case (1) from the Collector or Officer in charge of Excise of the district, and in case (2) from the Tahsildár of the tahsil, to which, as the case may be, the opium, intoxicating drug, or poppy-heads is or are to be transported

375 The pass shall specify—

- (1) the time within which the transport must be effected,
- (2) the place to which the consignment is to be transported,
- (3) the name of the consignor,
- (4) the name of the person in charge of the consignment,
- (5) the name of the consignee,
- (6) the number of packages, the weight and contents of each;

and

- (7) the place from which the consignment is to be transported.

376 Each package in the consignment shall be stamped in the presence of the officer granting the pass with his official seal

377 A copy of the pass shall be sent, in case (1) to the Collector or Officer in charge of Excise of the district, and in case (2) to the Tahsildár of the tahsil to which, as the case may be, the consignment is to be transported

378 The bulk of a consignment shall not be broken during transport

379 The pass and the packages shall, on arrival at the place of destination, be presented for examination in case (1) by the Collector or Officer in charge of Excise of the district, and in case (2) by the Tahsildár of the tahsil

380 If the Collector or officer aforesaid or the Tahsildár, as the case may be, finds, on inspecting the consignment, that the packages are fewer, or their contents less (in the case of opium or an intoxicating drug by more than the dryage allowance of a quarter per cent) than are specified in the pass, he shall detain the consignment, and if he is not the Collector, immediately report the result of his inspection to the Collector

381 (1) Where a farmer or a licensed vendor wishes to transport opium purchased by him at a Government treasury or sub-treasury for sale at his shop, or (2) where a vendor holding a license from a farmer desires to transport, within the limits of a farm, opium, an intoxicating drug, or poppy-heads purchased from a farmer for sale at his shop, he shall obtain an entry in a shop pass-book, in case (1) by the treasurer or his agent, and in case (2) by the farmer, for each consignment

382 The pass-book shall contain the following particulars.—

- (1) date,
- (2) quantity of opium purchased,
- (3) signature of treasurer, of his agent or of farmer.

383 A pass-book will be supplied by the Collector for every shop. This pass-book shall be brought to the treasury or sub-treasury by the farmer or licensed vendor, or to the farmer by the vendor holding a license from him, on each occasion on which he purchases opium, when the particulars of the various columns will be filled up by the treasurer, his agent, or the farmer, as the case may be.

Pass book to be supplied to retail vendors.

NOTE—The transport of medical opium consigned from the Patna Factory to a Government Medical Store Depot or to the Administrative Medical Officer of any Local Government may not be interfered with, although such opium may not be protected by a pass. The Hyderabad and Mysore Medical Store Depôts may be treated in this respect as if they were Government institutions, and the free transport through British territory of medical opium consigned to them may be allowed.

Medical opium

F—Transit

384 When accompanied by a pass issued by the Opium Agent at Indore or his authorized assistant, or by the Opium Agent at Ajmere or other officer authorized to grant passes at the Ajmere scales, certifying prepayment of the duty leviable at the scales, the transit of opium, intoxicating drugs or poppy-heads from Indore or Ajmere by rail through the United Provinces by such route as may be prescribed in the pass is permitted.

Transit of opium from Indore or Ajmere through the United Provinces

385 When accompanied by a pass issued, if the destination of the consignment is any station on the railway line between Neemuch, Ujjain and Indore, by the Deputy Opium Agent in Malwa, or in any other case, by the Political Agent of the State for which the consignment is destined, the transit of opium, intoxicating drugs, or poppy heads (1) from one Native State in Central India or Rájputána to another by the Rájputána-Malwa Railway through Agra, and (2) from one Native State either in Central India or in Rájputána to another Native State in the Central India Agency by the Indian Midland Railway is permitted.

Transit of opium from one Native State to another in Rájputána or the Central India Agency

When opium, consigned to a Native State in Bundelkhand, has to leave the railway at a station in British India, the Political Agent shall send a copy of the pass issued by him for the opium to the Collector of the district in which the railway station is situated.

386 The bulk of a consignment shall not be broken in transit.

Bulk not to be broken in transit

387 The destination of a consignment shall not be altered from that which has been specified in the pass.

Destination of consignment not to be altered

388 Delivery of opium in transit shall not be taken from the railway authorities by the owner or consignor or consignee, or by any other person, without the written authority of the Collector.

Delivery of opium not to be taken from railway

389 Opium in transit may be detained and examined as to all particulars specified in the pass, or as to the prepayment of duty, or as to tampering in transit or change of destination of the

Opium in transit may be detained and examined.

consignment, or as to the due observance of these rules at any station at which the Collector may direct such detention or examination, either generally or specially. The Railway officials shall afford, at all times, all reasonable facilities to the Government official or officials authorized in writing by the Collector to make such general or special examinations, and on the requisition of such Government official or officials shall detain any consignment pending the orders of the Collector, and shall be indemnified for acting on such requisition.

390 The transit through the United Provinces of the opium which His Highness the Nawáb of Rámpur is authorized to import annually is permitted

G — Import

391 The Government may import opium or intoxicating drugs, other than preparations or admixtures of opium used for smoking, on its own account

392 Opium produced out of India, or intoxicating drugs, other than preparations or admixtures of opium used for smoking prepared therefrom, may be imported by the persons described in Rule 368, and opium produced out of India, or intoxicating drugs of any description prepared therefrom, may be imported by the persons described in Rule 369 in quantities not exceeding those respectively specified in those rules provided that—

(1) all opium and intoxicating drugs imported by the persons described in Rule 368 shall be subject to the payment of a duty at the rate of Rs 2 per sér on import into the United Provinces unless the importer proves that he has already paid duty in British India,

(2) all opium and intoxicating drugs imported by the persons described in Rule 369 shall be covered by a pass granted by a Political Agent or other representative of His Majesty's Government in the State or country in which such persons reside, or by the Collector of the first district in British India into which such opium or intoxicating drugs are imported. The pass shall be produced whenever its production is demanded by the Collector of the district in which such persons may happen to be, or by an Excise Officer acting under a written authority from such Collector

H — Export

393 The Government may export opium on its own account

394 Any person may export opium or an intoxicating drug or poppy-heads, as the case may be, under a pass granted as provided in the following rules

395 When any person desires to export opium, an intoxicating drug, or poppy-heads from any part of the United Provinces except Jaunsár-Báwar, whether into any foreign State or into any

territory administered by another Local Government, he must obtain a pass for each consignment from the Collector or Officer in charge of the district. He shall present to the officer empowered to grant such pass a written permission to apply for it granted (1) in the case of a consignment intended for a foreign State, by the Political Officer accredited to that State, and (2) in the case of a consignment intended for the territory administered by another Local Government by the Collector of the district to which it is to be exported.

396 The pass shall specify—

Pass

- (1) the name of the consignor,
- (2) the name of the person in charge of the consignment,
- (3) the name of the consignee,
- (4) the number of packages and the weight and contents of each,
- (5) the place to which the consignment is to be exported.

397 A copy of the pass shall be sent (1) in the case of a consignment intended for a foreign State to the Political Officer accredited to that State, and (2) in the case of a consignment intended for the territory administered by another Local Government, to the Collector of the district to which it is to be exported.

Copy of pass.

398 Each package in the consignment shall be stamped in the presence of the officer granting the pass with his official seal.

Package to be sealed

399 The bulk of a consignment shall not be broken during export.

Bulk not to be broken.

400 Any Revenue Officer not inferior in grade to a Tahsildar, or any Police Officer not inferior in grade to an Inspector, may examine such consignment at any time. If any such officer finds on inspecting the consignment that the packages are fewer or their contents less (in the case of opium or an intoxicating drug by more than the dryage allowance of a quarter per cent) than are specified in the pass, he shall detain the consignment and immediately report the result of his inspection to the Collector.

Consignment may be examined

401 Opium or intoxicating drugs produced out of India and imported into the United Provinces by the persons to whom such importation is permitted under Rule 392, may be exported by such persons in quantities not exceeding the amount of which the import is, in each case, permissible.

Opium imported may be exported

402 Opium or poppy-heads produced in Jaunsar-Báwar, or intoxicating drugs prepared from opium there produced, may be exported to foreign territory.

Export of opium produced in Jaunsar-Báwar

Provided that opium, intoxicating drugs or poppy-heads exported under this rule shall be exported direct from Jaunsar-Báwar into foreign territory without passing through any British territory beyond the limits of Jaunsar-Báwar.

J—Sale Wholesale

403 Opium in quantities of not less than one sér in weight, or with the special sanction of the Board in quantities of not less than half a sér in weight, shall be supplied on prepayment, at such rates as the Lieutenant-Governor may, from time to time, prescribe by notification in the *United Provinces Government Gazette*, from Government treasuries and sub-treasuries to the treasurer or his agent in districts where he has a license to sell retail, or to a farmer, licensed vendor or licensed druggist.

NOTE 1—Opium in quantities not less than one sér in weight shall be supplied from treasuries and sub treasuries to District Board dispensaries in the United Provinces at cost price, viz., Rs. 8-8-0 a sér, for the preparation of tinctures supplied to charitable dispensaries, on condition that all indents for opium are countersigned by the Civil Surgeon and supported by a certificate that the opium is required solely for District Board dispensaries for the preparation of tinctures to be supplied to charitable dispensaries. These directions apply to hospitals established under the Famine Code.

NOTE 2—Opium in quantities not less than one sér in weight shall be supplied from all treasuries, on prepayment, at the sanctioned treasury price, on requisitions from Officers Commanding Regiments when proceeding on active service.

404 Subject to the conditions of his lease, a farmer of opium may sell wholesale to a licensed vendor of opium or of an intoxicating drug or to a licensed druggist, any quantity of opium bought from the Government at a Government treasury or sub-treasury.

405 Subject to the conditions of his lease, a farmer of an intoxicating drug or poppy-heads may sell wholesale to a licensed vendor of the intoxicating drug or of poppy-heads, as the case may be, or to a licensed druggist, any quantity of the intoxicating drug manufactured from opium bought from the Government at a Government treasury or sub-treasury, or any quantity of poppy-heads.

406 Subject to the conditions of his license, a licensed vendor of opium may sell wholesale any quantity of opium to a licensed druggist. Subject to the conditions of his license, a licensed vendor of an intoxicating drug or of poppy-heads may sell wholesale any quantity of the intoxicating drug or poppy-heads, as the case may be, to a licensed druggist.

407 A licensed druggist holding a special permit for wholesale vend may, subject to the conditions of the permit, sell wholesale any quantity of opium or intoxicating drugs to licensed druggists or medical practitioners only.

NOTE—Such permit shall be in Form No 15, Appendix G, and shall be granted by the Collector with the previous sanction of the Excise Commissioner.

408 A person who has been a farmer or licensed vendor may, with the sanction of the Collector or Officer in charge of Excise, sell wholesale to a farmer or licensed vendor any opium, intoxicating drugs or poppy-heads remaining in his possession at the expiration of his lease or license

Licensed vendor may sell opium, intoxicating drugs or poppy heads on expiry of license

409 A cultivator licensed under Act XIII of 1857 may sell poppy-heads wholesale to a farmer or licensed vendor of poppy-heads.

Cultivator may sell poppy heads to farmers and licensed vendors

410 A farmer or licensed vendor of opium or of an intoxicating drug, or of poppy-heads may, under a special order in writing of the Collector or Officer in charge of Excise, sell opium or an intoxicating drug or poppy-heads, as the case may be, wholesale to any person and in any quantity specified in the special order.

Farmer or licensed vendor may sell wholesale with special permission

Retail

411 A person to whom a license has been granted by the Collector or Officer in charge of Excise or by a farmer having authority to grant the same, may sell opium or an intoxicating drug by retail, in accordance with the conditions specified in the license

Retail sale to be made by farmer and retail vendors

412 A cultivator licensed under Act XIII of 1857 may sell poppy-heads by retail to a farmer or licensed vendor of poppy-heads

Cultivator may sell retail to farmer or licensed vendor

413. A person to whom a license has been granted by the Collector or Officer in charge of Excise, or by a farmer of poppy-heads, may sell poppy-heads by retail, in accordance with the conditions specified in the license

Licensed vendor may sell poppy-heads by retail

414 A licensed druggist may sell opium, intoxicating drugs, and poppy-heads by retail in accordance with the conditions specified in his permit.

Licensed druggist may sell by retail

415 The Government treasurer of the district and his agents may, in districts where they are licensed to sell retail, sell opium by retail in accordance with the conditions specified in the license

Government treasurers and their agents may sell by retail

416 A person to whom a license or permit is granted by the Collector or Officer in charge of Excise under Rules 411 to 415 for the retail sale of opium, or of an intoxicating drug, or of poppy-heads, shall pay for the license or permit such fee (if any) as may from time to time be fixed with the sanction of the Board, or a fee regulated in such manner, and in accordance with such rules, as the Board may prescribe, and the fee (if any) shall be specified in the license or permit and shall be payable in such instalments, and

Fee for license or permit

the instalments shall be payable at such times and places as the Board may direct. (See rules in Chapter VI.)

417 Opium, intoxicating drugs or poppy-heads shall not be sold by retail at any Collector's office.

418 Unless the Board otherwise specially direct, a license or permit for retail sale shall be granted for one year only

419 Such limited number of shops for the retail sale of opium or all or any intoxicating drugs as the Commissioner may, from time to time, determine shall be allowed in each district, and the exclusive right of selling opium or the intoxicating drug or rugs by retail at one of those shops, or at more than one of them, as the Board may direct, shall be sold by the Collector at the commencement of each official year* by public auction, or assigned in such other mode as the Board may, from time to time, prescribe. The sale or assignment must be reported to the Commissioner for auction

420. (1) A license granted by the Collector or Officer in charge of Excise under Rules 411 to 415 or a permit granted by the Collector or Officer in charge of Excise to a licensed druggist, may be cancelled by the Collector for any cause specified in the license or permit

(2) Whenever the Collector considers that any such license or permit should be cancelled for any cause not specified therein, he shall remit a sum equal to the amount of the fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license or permit, or shall, in addition to remitting the sum aforesaid, make such compensation for default of notice as the Commissioner directs. On the expiration of the notice, or on the payment of the additional compensation, the Collector may cancel the license or permit

421. (1) A licensed vendor or licensed druggist may surrender his license or permit on the expiration of one month's previous notice given by him in writing to the Collector of his intention to surrender the same, and, on payment of such sum, not exceeding the amount of the fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license or permit, he may, with the sanction of the Commissioner, remit the sum so fixed

K — Farm of fees

422 (1) The Collector may let in farm by public auction or in such other mode as the Board may prescribe, with the sanction of the Commissioner for any period not exceeding one year, and with the sanction of the Board for any longer period, the fees

* From 1st October to 30th September

leviable in a district, or in a part of a district, on licenses for the retail sale of opium, or of all or any intoxicating drugs, or of poppy-heads

(2) When the fees so leviable are let in farm, the farmer may, subject to the conditions of his lease, himself sell by retail, and grant licenses under the countersignature of the Collector for the retail sale of opium, or all or any intoxicating drugs, or poppy-heads, as the case may be, within the local limits of his farm

Provided that neither the farmer, nor a person to whom a license for retail sale has been granted by the farmer, shall sell any opium which has not been supplied from a Government treasury or sub-treasury, or any intoxicating drug in the manufacture of which any opium not supplied from a Government treasury or sub-treasury has been used

(3) Before entering into engagements for any such farm the Collector may, with the sanction of the Commissioner, make such reservations and restrictions with respect to the grant of licenses by the farmer as he thinks fit

(4) The farmer shall file in the Collector's office a list of all licenses granted by him, in such form and on such day or days of the year as the Board may from time to time prescribe in this behalf

NOTE—The Board has required the submission of this list in Form 16, Appendix I, by the 5th day after the close of each quarter

423 The Board may from time to time prescribe rules—

- (1) for the invitation and acceptance of tenders for farming leases under Rule 422, and
- (2) for the requisition of security for the due fulfilment of the conditions of those leases

Power of
Board of
Revenue

424 (1) The Collector may, with the sanction of the Board obtained through the Commissioner, cancel a lease granted under Rule 422, or, within the term of the lease, make or impose such reservations or restrictions with respect to the grant of licenses as may seem fit

Lease may
be cancelled.

(2) If the lease is cancelled for any cause specified therein, the farmer shall not be entitled to compensation for any loss he may sustain thereby

No compensation for
cancellation
on account of
breach of
condition of
lease

(3) If the lease is cancelled for any cause not specified therein, or if any reservation or restriction with respect to the grant of licenses is made or imposed within the term of the lease, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Board may determine.

Compensation to be
paid for
cancellation
of lease without
breach of the
condition of the
same.

L—Forms of Licenses, Permits, Leases, and other Documents

425 The Board may, with the sanction of the Local Government, from time to time, prescribe—

- (1) the forms in which licenses, permits, and leases shall be granted by the Collector and licenses by farmers; and
- (2) forms for any other proceedings under these rules for which it considers that forms should be provided

M—Disposal of articles remaining with farmer or licensed vendor after expiration of lease or license

426 If any person who has been a farmer or licensed vendor has in his possession, after the expiration of his lease or license, any opium, intoxicating drugs or poppy-heads which he is unable to dispose of under Rule 408, he shall, on the requisition of the Collector or Officer in charge of Excise, surrender the same to such officer as the Collector or Officer in charge of Excise may appoint in this behalf, and the person in whose favour the lease or license has been renewed, or, if the lease or license has not been renewed, then any farmer or licensed vendor of the article within the district, shall, on the requisition of the Collector or Officer in charge of Excise, be bound under penalty, if the Collector or Officer in charge of Excise sees fit, of forfeiting his lease or license, to buy the opium, intoxicating drugs or poppy-heads, as the case may be, at such price as the Collector or Officer in charge of Excise may adjudge, and in any quantity not exceeding that which the Collector or Officer in charge of Excise may determine to be ordinarily saleable in two months by the person in whose favour the lease or license has been renewed, or by the farmer or licensed vendor, as the case may be

Provided that, if the opium, intoxicating drugs or poppy-heads, or any part thereof, be declared by the Civil Surgeon or other principal Medical Officer of the district to be unfit for use, the Collector or Officer in charge of Excise shall cause it, or them, or that part, to be destroyed

N—Prohibition as to preparations or admixtures of opium used for smoking

427 Notwithstanding anything contained in the above rules, no person may sell, transport, import or export, for the purpose of sale, any preparation or admixture of opium used for smoking, nor may any person manufacture or possess any such preparation, save for his own use and under the conditions of Rules 360, 361, 362(2), and 369, or under a special order for possession issued under Rule 372

II—GENERAL

A—Supply of opium

428 All opium required for sale by the Excise Department shall be supplied by the Benares Opium Agency

429. The Board of Revenue, Lower Provinces, have issued the following instructions to the Opium Agents regarding the marking of chests containing *abkārī* opium —

Marking of
opium chests.

(1) Chests containing pure factory opium should be marked with the letter "P" (Patna) or "B" (Benares) after the number of the chest in the centre of one of the sides

(2) Chests of ordinary Malwa opium should be marked with the letter "M" after the number of the chest in the centre of one of the sides. The letter "P" or "B" should be marked below the number to indicate whether the manufacture was at Patna or Ghāzipur, thus $\frac{591M}{B}$

(3) Chests of special Malwa opium should have the letters "S" and "M" after the number in the centre of one of the sides, the letter "P" or "B" being stamped below, thus $\frac{647-SM}{P}$

(4) Chests of blended opium should bear the mark "P and M" or "B and M" over the number of the chest in the centre of one of the sides

In every case each letter and figure should be of the uniform length of three inches with a width of half an inch in the down strokes

430 (1) Indents for opium from the Benares Opium Agency should be submitted by Collectors to the Commissioner of Excise by the 15th January for the estimated requirements of the district for the year—1st June to 31st May. District indents shall be punctually submitted on or before the prescribed date, as the provincial indent is timed to reach the Opium Agent on or before the 15th February. Opium is packed in chests of one and a half maunds, and the quantities indented for should therefore be multiples of one and a half maund

Indent for
opium

(2) The manufacture of excise opium at the Benares Opium Agency is based on indents passed by the Commissioner of Excise, and it will be readily understood that supplementary indents cause great inconvenience to the factory work, and must therefore be absolutely prohibited. Should the stock of opium in a district unexpectedly run short, an application must be addressed to the Commissioner of Excise who will arrange for a transfer from some neighbouring district in the province. On no account should supplementary indents or urgent requisitions be addressed direct to the Opium Agent

(3) In order to minimize dryage and loss of weight, it has been decided that the supply of opium shall be made to districts in equal quarterly instalments by the 1st June, 1st September, 1st December, and 1st March in each year. If any treasury has more than a quarter's supply in hand when a fresh supply becomes due, the Collector should address the Commissioner of Excise with a view to the supply for the quarter being withheld or delayed until some subsequent date, of which intimation should be given

(4) The indent should be prepared in Form No 14, Appendix G

B—Custody and sale of Opium

431 (1) Immediately on arrival of a supply of opium at a treasury, the Treasury Officer must examine each chest and certify to the condition of the outer coverings

(2) Unless the coverings of the chest appear to be intact, and it has no appearance of having been tampered with, the certifying officer will at once cause it to be opened and examined, and he will incur personal responsibility if he passes a doubtful case. If any deficiency or substitution of adulterated cakes is discovered, inquiry must immediately be made, and the fact must, at the same time, be reported to the Commissioner of Excise. If the coverings are passed as intact, a receipt should be submitted without delay to the Opium Agent. When the chest is subsequently opened, the name of the officer who is present at the opening must be recorded in the Collector's office, as well as (a) the number of cakes in the chest, and (b) the contents of each paper cover.

(3) Opium chests received from the Government factory shall be placed in store under double locks, the amount being entered in a register maintained to show the receipts and issues to and from the store under double locks, in Form No 1, Appendix G. They shall, unless opened under clause 2, remain unopened, with the lead seals and wire fastenings unbroken, until the contents are required for issue.

(4) When a chest is opened at a treasury the seal shall be broken in the presence of the Treasury Officer. The date of opening the chest shall be noted in the opium stock register.

(5) Immediate report shall be made to the Opium Agent and the Commissioner of Excise of any defect or deficiency in the contents of the chest, and any opium found to be unfit for use shall be returned without delay to the Opium Agent.

(6) The treasurer shall hold, on behalf of Government for sale under Rule 403 to himself and his agents in districts where he holds a license for retail vend, and to licensed vendors, licensed druggists or farmers, such quantity of opium not exceeding a week's average sales as the Collector may fix. For this purpose the Treasury Officer shall issue opium from double locks without payment to the treasurer, according to requirements, but prepayment shall be required under Rule 403 for any opium sold by the treasurer from the stock so held by him on behalf of Government.

(7) Opium shall be issued by the Treasury Officer from double locks and sold by the treasurer in the order of its receipt. No portion of the contents of a fresh chest shall be sold until the whole contents of the chest last opened have been disposed of.

(8) The Treasury Officer shall at least once a week verify the stock of opium held by the treasurer, and shall note having done so in the treasurer's daily balance-sheet.

(9) The treasurer shall maintain an account in Form No 2 of the opium issued to and sold by him on behalf of Government, Appendix G.

432 (1) A supply of opium sufficient ordinarily for the requirements of two months shall be maintained at sub-treasuries as part of the Government store.

Custody and sale of opium at sub-treasuries

(2) When one month's supply is exhausted, the Tahsildár shall indent on the sadr treasury for a fresh supply, calculated on the probable sales

(3) Opium shall, whenever possible, be supplied to sub-treasuries under guard in the same manner as cash remittances. Opportunity should be taken whenever possible of utilizing for this purpose the services of a guard which has brought a cash remittance to the sadr treasury

All chests of opium intended for sub-treasuries should be examined by the Treasury Officer at headquarters before despatch. For this purpose he should open all such chests and, after satisfying himself that the number and weight of the cakes are correct, he should have the chests closed and resealed

Immediate report shall be made to the Opium Agent and the Commissioner of Excise of any defect or deficiency in the content of the chest, and any opium found to be unfit for use shall be returned without delay to the Opium Agent

(4) Except when sent in the original boxes as received from the Government factory, opium sent to sub-treasuries shall be packed in chests or boxes which shall be either locked, as required for cash remittances, or otherwise securely fastened and sealed. Inside each such chest or box, on the top of the consignment, shall be placed a memorandum showing the date of despatch, the quantity of opium, and the name of the person who has packed the box, and the Treasury Officer shall satisfy himself as to the contents of each chest or box before despatch

(5) When a supply of opium is received at a sub-treasury the box or chest shall be opened in the presence of the Tahsildár or Naib Tahsildár, who shall personally examine the contents

(6) Any defect in quality or quantity shall be immediately reported to the Treasury Officer

(7) The date of opening the chest or box, together with a serial number, shall be noted on the wrapping of each packet of opium.

(8) The entire stock of opium maintained at sub-treasuries shall be kept under double locks, and issues made therefrom on prepayment under Rule 403. No opium shall be held in tahvîl by the tahsildár other than that which, in districts where he holds a license for retail vend, he is empowered to sell retail as the treasurer's agent and for which cash is received

(9) Opium shall be sold at sub-treasuries in the order of its receipt, as prescribed for sadr treasuries

(10) The stock of opium under double locks shall be verified not less than once a month by the Tahsildár, who shall make a note on the daily sîkha of having done so

C — Registers of sales and issues of opium

433 The following registers of sales and issues of opium shall be maintained in each district —

(1) Register of daily sales and issues of opium to licensed vendors, including the treasurer and his agents in districts where they hold licenses for retail vend, from treasuries and sub-treasuries in Form No 3, Appendix G

(2) Register of monthly sales and issues of opium in Form No 4, Appendix G

The daily register shall be kept up by the excise *ahlmad* for sales effected at the *sadr*, and by the official in charge of excise accounts in *tahsils*. The particulars of sales and issues shall be obtained daily from the treasurer at the *sadr* treasury and from his agents at sub-treasuries. Every licensed vendor or farmer, when taking opium, should be required to state for which shop it is intended. The issue to each shop should be totalled at the end of each month, and the totals communicated to the *sadr* office, in Form 11, Appendix I, for entry in the monthly register.

The monthly register shall be kept up by the excise *ahlmad* from the daily register at *sadr* and from information received from *tahsils*. The district total in the monthly register should, on the 2nd of each month, be compared with the treasury returns. Two lines shall be allotted to each shop or farm. On the upper line shall be shown, in black ink, the purchases made within the district. On the lower line shall be shown, in red ink, purchases from other districts reported in Form 12, Appendix I.

The object of these registers is to obtain information of the issues to each opium shop independently of the account maintained by licensed vendors under their licenses.

In order to enable the annual returns (Form No 46, Appendix I) to be prepared, a separate page shall be allotted in Form No 3, Appendix G, for each Native State to which opium is issued from the district, and a page shall also be allotted for issues to dispensaries on indent by the Civil Surgeon, corresponding entries being made in Form No 4, Appendix G.

*D — Complaints as to quality of *abkari* opium*

434 The Board of Revenue, Lower Provinces, has pointed out that inquiry into complaints as to the quality of *abkari* opium would be facilitated if the number and brand of the chest or chests in question were furnished. The distinguishing marks of the various kinds of opium which are supplied for excise purposes will be found detailed in Rule 429. The treasurer should be required to keep a record of the number and mark of each chest, as issued, and also to retain for about six months the tickets attached to the chests opened in the treasury. If this is done and complaints are accompanied with these particulars, the responsibility for any defective case can at once be determined.

I.—Selling price of opium

137 (1) Under Rule 103, opium in quantities of not less than one sér or, with the special sanction of the Board, in quantities of not less than half a sér in weight, shall be supplied on prepayment from Government treasuries and sub-treasuries to the treasurer or his agent in districts where he has a license to sell retail, or to a firm or a licensed vendor, or a licensed druggist, at the rates indicated below for the districts noted under each class —

Selling price of opium at treasuries G O No 1107 XIII—594A, dated 24th April 1900, and G O No 188/XIII—591A, dated 25th June 1901

CLASS I Rs 15 a sér or Rs 9 a half sér		CLASS II Rs 17 a sér or Rs 8 8 a half sér		CLASS III Rs 16 a sér or Rs 8 a half sér	
Division	District	Division	District	Division	District
Meerut	All	Agra	{ Fath	Fyzabad	All
Agra	{ Muttra		{ Farrukhabad	Gorakhpur	All
	{ Agra		{ Mainpuri	Benares	{ Ghazipur
	{ Jalaun		{ Fatawah		{ Ballia
Allahabad	{ Ithana	Rohilkhand, All			
	{ Hamirpur	Lucknow	{ All except		
	{ Banda		{ Rae Bareilly		
		Allahabad	{ Cawnpore		
			{ Gorakhpur		
			{ Allahabad		
		Benares	{ Jaunpur		
			{ Benares		
			{ Mirzapur		
		Kumaun, All			

(2) Opium supplied to District Board dispensaries under Note 1, Rule 403, shall be sold at cost price, i e Rs 8-8-0 per sér

Selling price of opium supplied to District Board dispensaries (G G O No 4414, dated 26th October 1891, and G G O No 484A, dated 24th January 1895)

(3) Opium supplied to the Commissariat Department under Note 2, Rule 403, shall be sold at the treasury price

Selling price of opium to Commissariat Department

(4) Opium supplied under agreement to His Highness the Nawáb of Rámpur from the Moradabad treasury shall be sold at the following rates —

Twenty maunds at cost price, at present Rs 8-8-0 per sér, and any additional quantity at Rs 15 per sér, or such other price, not exceeding the Moradabad local rate, as may be fixed by Government

F—Forms of leases and licenses, &c

436 With the sanction of the Local Government the Board prescribe the following forms for use under these rules —

- (1) The lease of the fees leviable for the retail sale of opium, intoxicating drugs or poppy-heads shall be in Form No 10, Appendix G
- (2) The counterpart shall also be in the same form as the lease, and shall be signed by the farmer with the words "Received the lease and agreed to its conditions"
- (3) The license for retail sale granted by the farmer shall be in Form No 11, Appendix G
- (4) The license for right of retail sale at a specified shop granted by the Collector shall be in Form No 12, Appendix G
- (5) The license for retail sale at the treasury or sub-treasury by treasurers and their agents shall be in Form No 13, Appendix G
- (6) The permits granted by Collectors to druggists shall be in Form No 9, Appendix G
- (7) The pass for possession of opium produced out of India, or intoxicating drugs prepared therefrom, free of duty [Rule 392(2)] shall be in Form No 8, Appendix G,

CHAPTER XV

COLLECTION, REMISSION, SUSPENSION, AND REFUND OF EXCISE REVENUE

I—Collection

437 The excise demands form part of the general revenue of the district, for the realization and bringing to account of which the Collector is responsible to Government. The immediate responsibility for the collection of the demand rests, as in the case of land revenue, upon the Tahsildárs. Tahsildárs are to make full and punctual periodical reports to the Collector in the manner prescribed by these rules of all outstandings not paid on ordinary demand. They are also required to carry out promptly all directions issued by, or with the sanction of the Collector for the realization of such outstandings, and must understand that neglect of these duties may involve personal responsibility for resulting loss to Government. The punctual collection of instalments is particularly essential in the case of small contracts held by persons of slender means.

General
responsibility

438 The methods of collection have been fully described in Chapter V, Rule 29. The time of payment of the various items of the excise demand is as here set out.

Time of
payment.

A—License fees

439 Where the license fee is determined by competition at auction, an advance deposit equal to two months' instalments of the annual fee is payable on the fall of the hammer, unless security is accepted in lieu of the advance. The advance deposit, for the collection of which the officer conducting the sales is strictly responsible, is credited against the last two months of the term for which the license is current, unless previously forfeited as prescribed by law or by rules made in that behalf. With this exception, and also with the exception of those cases in which, under Rule 44, special arrangements may be made for the payment of the advance and instalments due by *tárí* licensees under the tree tax system or shop to shop settlement, the demand is payable in advance by monthly instalments due on the 1st of each month in accordance with the conditions of the license.

Of license
fees under the
competitive
system

440 Where the license fee is fixed otherwise than by competition, the fee is payable strictly in advance for the whole year, unless the license is conditional for the payment of such fee by periodical instalments, in which case each such instalment must be paid strictly in advance. No license can be issued until the fee for the year, or for the first periodical instalment, as the case may be, has

Of fixed
license fees.

been paid, and any license issued subject to periodical payments ceases to be of effect on the last day of any such period, should default have been made in payment of the instalment for the period next ensuing

B—Duties

441 Duties are payable as specified below —

(1) On spirits manufactured after the European method in distilleries licensed under section 5 of the Excise Act—before the removal of the spirit from the distillery, unless such removal be to other provinces under bond as provided in the rules contained in Appendix A

(2) On country spirits manufactured in distilleries licensed under section 6 of the Excise Act, before removal from the distillery (except when removed in bond) or from a bonded warehouse connected therewith, or from another distillery to which such spirits have been removed in bond There is no exception to this rule

(3) On fermented liquors manufactured after the European method in breweries licensed under section 5 of the Excise Act—before the removal of the liquor from the brewery, except where a bond has been executed as provided in Rule 134(3), Chapter IX, when payment is due quarterly within one week from the expiry of the quarter, of which concession no extension is permissible

(4) On hemp drugs subject to duty, before removal for sale from the bonded warehouse in which such drugs are stored

(5) On opium, the duty is included in the price at which opium is issued from the treasury, and is payable before delivery of the opium purchased

(6) On country fermented liquor, if a tax is levied on each tree tapped for the production of *tāri* and *sendhri*, it is payable at the time of applying for permission to tap

(7) On spirits the property of the Kashmir State imported in bond, before removal from the distillery or bonded warehouse where they are bonded under rules contained in Appendix A

442 For the purpose of informing Tahsildars of the particulars of the demand for the collection of which they are responsible, Collectors will supply them with complete extracts from the district register of sales and demands prescribed in Rule 54 and from the register of fixed fee licenses under Rule 73

443 As soon as possible after the settlements have been sanctioned, and on receipt of the extract from the district register of sales and demands, each Tahsildār shall have an excise ledger prepared for his tahsil in Form No 7, Appendix H In doing so he will be guided by the directions in Rule 53, as to classification and arrangement The excise ledger will afford the Tahsildār full information of the revenue to be collected monthly in his tahsil, the person from whom it is due, and the situation of the shop

444 The procedure sanctioned from time to time by the Board of Revenue for the payment of land revenue shall apply, as far as possible, to payments on account of the excise demand

Method of
payment of
revenue

445 All payments on account of the excise demand, except those on account of the sale proceeds of opium sold at district treasuries and those on account of advance deposits made at the auction sale (which latter shall be payable at the headquarters treasury only), or those on account of the miscellaneous demands referred to in rule 447, shall invariably, as far as possible, be made at the sub-treasury upon the excise ledger of which the demand in question is borne. Any deviation from the rule will entail a discrepancy between the departmental and treasury accounts, and a waste of time and labour in adjustment

Payments to
be made at
sub-treasuries

446 All payments on account of the excise demand, except payments held in deposit under Rule 45(6), Chapter VI, shall be credited to Government on the day on which they are received, provided that advance deposits received during auction sales after 2 P M on the day of sale may, as provided in Rule 45(5), Chapter VI, be credited in the accounts of the following day. The tahsil official in charge of the excise accounts shall, day by day, after the accounts are checked in the manner prescribed by the Board of Revenue from time to time in this behalf, extract from the *siāha* all receipts on account of license fees, and enter each in its proper place in the ledger, with full particulars according to the heading

Payments
when to be
credited

Account of
excise
revenue

447 The Excise ahlmad at headquarters shall maintain a register, in Form No 16, Appendix H, of miscellaneous demands and collections on account of proceeds of confiscated property, &c

Register of
Miscellaneous
demands and
collections

448 All demands on account of excise become due in advance on the 1st of each month. The tahsil official in charge of the excise accounts shall, on the 1st and on each succeeding day up to the 10th of each month, lay the excise ledger before the Tahsildār, so as to keep him acquainted with the progress made in collections of license fees for each shop, and to enable him to take prompt measures for the realizations of outstandings. On the 10th of the month, he will prepare a return in Form No 14, Appendix I, and submit it to the Tahsildār for his information and transmission to the Collector of the district for orders, after the Tahsildār has filled up the report of action taken to realize the balance. Collectors may in any case require the submission of a similar return at other periods of the month, and this should invariably be done when the arrears are large and the action of the Tahsildār is considered to be wanting in energy or promptitude

Tahsildār's
monthly
statements of
demands,
collections,
and balances.

449 A register of excise receipts shall be maintained in the Collector's office in Form No 4, Appendix H, into which will be posted, under the appropriate heads, all items of Excise revenue included in the daily *siāha* supplements or in the treasury *chālāns*. A monthly total will be struck for the district, and this total will

District
register of
receipts.

supply all necessary particulars for the Collector's quarterly return of district receipts to the Commissioner of Excise

450 On receipt of the Tahsildár's reports of outstanding balances, the Collector will pass such orders as he considers desirable for the realization of the demand. The action taken and the degree of severity exercised will depend to a certain extent upon local circumstances, and upon the accidents of season. But, as a general rule, defaulters should be dealt with promptly. Any licensee whose default threatens to equal or exceed the amount of his advance deposit, should usually be ousted, and his shop or lease resold to the best advantage, proceedings being immediately afterwards taken for the recovery, as if it were an arrear of revenue, of any deficiency resulting upon resale. In the majority of contracts, particularly in those of small value, the advance deposit represents the only real security Government has, both against default and against loss on resale, and if an arrear is allowed to equal or exceed this amount, an irrecoverable balance is almost invariably the result. It should be the rule, therefore, to cancel and resell any license under the competitive system as soon as default is made to the extent of one month's demand. Notice should be issued to all such licensees who appear as defaulters in the return submitted by the Tahsildár on the 10th of the month, that their licenses will be resold at their risk on or after the 1st of the month next ensuing, unless the arrear is sooner paid. The Commissioner of Excise will require a full explanation of cases in which arrears have been allowed to accumulate to an amount in excess of the advance deposit

II—Remissions

451 Irrecoverable balances recommended for remission shall, be reported to the Commissioner of Excise in Form 95, Appendix I. The procedure indicated in the last paragraph, if strictly and methodically carried out, should reduce such balances to a very small amount. A concise report of the circumstances of each case, giving the dates on which the default occurred, the steps taken for recovery, and the reasons which precluded success, should accompany each case

452 Cases in which a man, whose bid has been accepted at auction, fails to pay in his advance deposit, are not to be reported as cases for remission of an irrecoverable balance. Such a default is not a balance, and is not recoverable as an arrear of revenue. In such a case the contract must be resold, the price so obtained being entered as the demand. The only legal method of recovering a loss accruing on resale is by a civil suit against the defaulter. He may, however, where sufficient reason appears, be prosecuted under section 185 of the Indian Penal Code. It is desirable in all such cases to call upon the defaulting bidder to show cause why he should not be so prosecuted

453 The remission of all irrecoverable balances not exceeding Rs 500 may be sanctioned by the Commissioner of Excise. Balances above that amount shall be reported for the orders of the Board of Revenue. As soon as the Collector receives intimation of sanction to the remission of an irrecoverable balance, he shall cause it to be written off in Register 1, Appendix H, and should also inform the Tahsildar, who will cause it to be written off in Register 7, Appendix H. This will be done by entering the amount remitted, and the number and date of the sanctioning order, in the remarks column.

Remission by
whom sanc-
tioned

III.—*Suspensions.*

454 All suspensions of demand on account of any fee or duty require the previous sanction of the Commissioner of Excise. In making their recommendations, Collectors should briefly explain the circumstances of the case, and state the date or dates for payment proposed.

Suspensions
of revenue

IV.—*Refunds.*

455 All refunds of revenue require the sanction of the Commissioner of Excise. All applications for sanction to refunds must be accompanied by a refund bill in the form prescribed by the Accounts Department, which will be signed and returned, if the refund is sanctioned. The application should briefly, but clearly, explain the reasons which have necessitated the repayment. All refunds shall be noted, against the original payment, in the remarks column of the register in which the payment was noted, viz, Forms Nos 1, 4 or 7, Appendix H, as the case may be.

Refunds of
revenue.

CHAPTER XVI

PROSECUTIONS

I—General

456 Offences against the Opium Act may be tried by a Magistrate of the first class, or by a Magistrate of the second class especially empowered by the Local Government. Offences against the Excise Act may be tried by a Magistrate of the first or second class, or by a Magistrate of the third class specially empowered by the Magistrate of the district.

Magisterial jurisdiction

457 No complaint of an offence against the Excise Act can be entertained unless it be made within six months after the commission of the offence (section 57). No similar restriction exists in respect to prosecutions under the Opium Act.

Restriction of prosecution

458 Under section 10 of the Opium Act it shall be presumed, in respect of prosecutions under section 9, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under the Act. There is no similar presumption in respect to prosecutions under the Excise Act.

Presumption

459 The prosecution of licensed vendors of country spirits, drugs, &c., for failure to pay, by due date, one or more of the instalments of license fees is improper. The penalty for a default in the payment of license fees is the forfeiture of the advance payments and cancellation of the license, in addition to the liability of the defaulter to be proceeded against as if the sum due from him were an arrear of land revenue. The same provisions apply to opium licensees.

Prosecutions for failure to pay instalments of license fees irregular

460 It has been held by the High Court, in the case of *Queen-Empress versus Musammatt Ganeshu* (the ruling in which is appended) that a Magistrate who, as Collector or Assistant Collector, holds administrative charge of the district excise, is not thereby disqualified under section 555 (now 556) of the Code of Criminal Procedure from trying cases under the Excise laws. This ruling is important, as it is in practice found most convenient that the Officer in charge of Excise should be the Magistrate entrusted with the duty of trying all charges of offences against the Excise laws and rules. His experience and local knowledge are such as should enable him to regulate the measure of punishment on conviction in such a manner as will most efficiently protect the revenue. It must, however, be observed that the ruling proceeds upon the principle that the fact that the Officer in charge of Excise is responsible for the maintenance and enforcement of the law does not make him a party to or personally interested in the case. Where an Officer in charge of Excise has directed the prosecution of a particular person, or has himself taken part in the working out of

Excise Officer not precluded from trial of Excise cases

the case, he should not try it himself as Magistrate (See illustration to section 556, Code of Criminal Procedure)

Benares Criminal Revision No 735 of 1892 March 10
In the matter of the petition of Ganeshi

EDGE, C J —This is a case which was referred under section 435 of the Code of Criminal Procedure, 1882, by the Sessions Judge of Benares for the order of this Court.

Musamma^t Ganeshi had applied to the Court of the Sessions Judge to revise an order of conviction by which she had been convicted under section 9 of Act No I of 1878, of the offence of selling opium without a license. Against that conviction she had previously appealed, and her appeal had been dismissed by the Sessions Judge. The application for revision, which was made subsequently to the order dismissing the appeal, was an application which the Sessions Judge could not entertain so far as his Court was concerned. All questions with regard to the legality of the conviction had been finally determined by his order dismissing the appeal. Properly speaking, Musamma^t Ganeshi, if she desired to raise a question as to the legality of the proceedings against her should, as her appeal to the Sessions Judge had been dismissed, have applied to this Court to exercise its powers of revision. However, the matter is now before us, and we have jurisdiction to deal with the case. Musamma^t Ganeshi had been convicted of the offence under section 9 of Act No I of 1878 by the Joint Magistrate of Benares, who was the officer who had been placed in charge of the excise and opium administration of the district within which the offence is alleged to have been committed. The Joint Magistrate was not a party to the prosecution. It had been instituted in his Court by a Sub-Inspector of Police. The only question which we have to decide is whether section 555 of the Code of Criminal Procedure, 1882, precluded the Joint Magistrate from taking cognizance of the offence and adjudicating upon the charge. The section is as follows: "No Judge or Magistrate shall except with the permission of the Court to which an appeal lies from his Court, try or commit for trial any case to or in which he is a party or personally interested, and no Judge or Magistrate shall hear an appeal from any judgment or order passed or made by himself." The explanation contained in the section is immaterial for the purposes of this case. The Joint Magistrate was not a party to the case. The only question we have to consider is this: Was he personally interested in the case before him? It is proved that he was the person apparently responsible to Government for the maintenance and enforcement of the law relating to the cultivation and keeping and sale of opium. Now the Magistrate of a district would be the person responsible for the public peace and the enforcement of the law within his district. It could not be suggested that, because it would be the duty of the District Magistrate to see that the law was maintained and carried into effect in his district he would be thereby "personally interested" within the meaning of section 555 in the prosecution of an offender for an offence within the district against the statute law relating to the preservation of the public peace. In my opinion a Magistrate cannot be said to be "personally interested," within the meaning of section 555 of the Code of Criminal Procedure, merely by reason of its being his duty as an officer under Government to see that the law relating to the sale of opium is enforced and maintained in the part of the district of which he has charge. It is difficult to define what is the meaning of "personally interested." Probably it is safer to attempt no definition of these general words. In my opinion they cannot mean that a public officer whose duty it is to see that the law is obeyed is, merely by reason of that duty, a person personally interested in the prosecution and trial of an offender against the statute law. The words "personally interested" cannot refer to any very remote interest in the matter and must refer to some particular and immediate personal interest in the case and its results. If it were otherwise, no paid judicial officer under the Government of India could take cognizance of an offence the commission or repetition of which might affect the public revenue, which is the source from which those officers are paid, and in that event not only all Magistrates, but Sessions Judges and Judges of the High Court would be precluded from taking cognizance of any offence against the laws relating to the public revenue, and there would be no Court which could entertain an appeal or an application in revision from a conviction by a bench of Honorary Magistrates for an offence against the laws

relating to or affecting the public revenue Section 191 of the Code of Criminal Procedure shows that the mere fact that a District Magistrate or a Sub Divisional Magistrate or any other Magistrate especially empowered in that behalf who is authorized under clause (c) to take cognizance of offences has directed the institution of a prosecution upon his own knowledge, or upon his own suspicion that the offence has been committed, does not preclude such Magistrate from jurisdiction to hear and determine the case, which may in fact have been instituted upon his own peculiar knowledge of the facts In such cases the accused has a power given him by the statute to obtain the transfer of the case to some other Magistrate; but unless the accused exercises that privilege, the jurisdiction of the Magistrate to institute, hear and determine the particular case is unquestionable I refer to section 191 for the purpose of showing that a merely preconceived opinion as to the guilt of an accused does not necessarily deprive a Magistrate of jurisdiction to adjudicate on the charge We have been referred by Mr Strachey to a number of cases, some decided in this country, some in England In my opinion none of those cases touch the case which is before us, in which the Magistrate was neither a party nor personally interested The cases to which Mr Strachey referred are the following:—*Queen Empress v Saha Dev vald Tularam* (1), *The Queen v Farrant* (2), *The Queen v Rand* (3), *The Queen v Handoley* (4), *Leeson v General Council of Medical Education and Registration* (5), *The Queen v McKenzie* (6), *The Queen on the Prosecution of Shaw v Lee* (7), *The Queen v Gaisford* (8); *Municipality of Benares v Bishen Chand* (9), *In the matter of the petition of Novin Krishna Mukerji* (10); *In the matter of Kharak Chand Pal v Tarack Chundar Gupta* (11)

In conclusion, I am of opinion that the Joint Magistrate had jurisdiction to hear and determine the charge against Musammat Ganeshi, and I would return the record to the Court of the Sessions Judge with this expression of opinion

TYRRELL, J —I entirely concur

KNOX, J —The sole question before us is whether the Joint Magistrate of Benares was personally interested in the case of *The Queen Empress v Musammat Ganeshi*, and therefore debarred from trying the case without the permission of the Court to which an appeal lay from his Court The circumstances of the case have been fully set out by the learned Chief Justice in his judgment. There is nothing in the circumstances which discloses that there existed in the mind of the Joint Magistrate any feeling prejudicial to the accused before him It is not mere interest in a case or in the circumstances of a case which disqualifies a Magistrate or a Judge from trying a case That which disqualifies him is, to adopt the language used in the case of *The Queen v Handsley* (12), "substantial interest giving rise to a real bias and not merely to a possibility of a bias" I would therefore return the papers to the Sessions Court of Benares with no orders or directions beyond the opinion of the Court

BLAIR, J —I would answer this reference in the terms used by the Chief Justice and return the record without further orders

BURKITT, J —I also would make the same reply

AIKMAN, J —I entirely concur with the learned Chief Justice It is, as remarked by him, difficult to define what is the personal interest referred to in section 555 of the Code of Criminal Procedure as debarring a Magistrate or Judge from trying a case I should be inclined to say that it was an interest attaching to him as an individual, e.g. in the present case to Mr Porter, as Mr Porter, and not an interest which he derives solely from his official position The decisions which have given a wider meaning to the words of section 555 have, it seems to me, overlooked the important provisions of section 191, clause (c), Code of Criminal Procedure

I concur in the order proposed

(1) I L R, 14 Bom, 572

(2) 20 Q B D, 58

(3) 1 Q B, 280

(4) 8 Q B, 383

(5) 43 Ch D, 866

(6) 2 Q B of 1892, p 519

(7) 9 Q B D, 394

(8) 1 Q B of 1892, p 381

(9) Weekly Notes, 1886, p 291.

(10) I L R, 10 Calo, 194

(11) I L R, 10 Calo, 1080

(12) 8 Q B D, 383

461 The annexed ruling of the High Court of Judicature for the North-Western Provinces, dated 26th February 1890, *in re* Ram Kishen, charged under section 42, Act XXII of 1881, in which it has been held that the licensee, and not his mere servant in charge of the premises, is responsible for breaches of conditions of his license, is important. This ruling applies to all similar cases under the Opium Act also. In all farming leases the position of the actual shop-keepers, whether sub-lessees or servants, should be made perfectly clear.

In the High Court of Judicature for the North-Western Provinces

CRIMINAL SIDE.

Revisional Jurisdiction, dated Allahabad, the 26th February 1890

By the Court—This is a reference under section 42 of Act XXII of 1881, which imposes penalties on holders of licenses under the Act for breaches of conditions of license among other things. The Magistrate who tried the case rightly held that the licensee was responsible for breaches of the kind, and not his mere servant in charge of the premises. This view of the law is correct and the record is returned.

462 The Magistrate of the district shall submit to the Commissioner of Excise, by the 10th of each month, a consolidated report of all cases brought to trial during the preceding month. The report shall be in Form No 30, Appendix 1. The object of this return is to supply accurate information as to the manner in which offences against the Excise Laws are dealt with, and to enable the Commissioner of Excise to bring to the notice of Collectors any points in connection with particular cases which require attention. The result of appeals, or applications for revision, in cases in which the order of the Court of first instance is modified or reversed, should also be shown as a separate case, the entry under "Nature of case" being made as "Appeal or revision in case No —, of the month of —", and result of the proceedings being noted in column 6. In this way information as to the final result of preventive activity will be made available.

463 The Magistrate of the district should, by standing order, require every Magistrate trying an offence coming within the scope of this return to fill up one of the prescribed forms, and to send it to his office on the conclusion of the trial. For the sake of convenience, a supply of the forms should be kept in each Court where they are likely to be required.

464 The attention of District Officers is invited to the necessity of very early submission to the Commissioner of Excise of reports in Excise cases in which it is desired to appeal to the High Court, or the Court of the Judicial Commissioner in Oudh, from an order of acquittal, so that the sanction of Government may be obtained under section 417 of the Code of Criminal Procedure, and the appeal instituted before the expiry of the period of limitation (six months).

465 Special attention is directed to the following remarks of the Board of Revenue, regarding the light punishments sometimes awarded for serious offences under the Excise and Opium Acts —

Punishments
for serious
offences under
the Excise and
Opium Acts

Extract, paragraph 5, of Board's No $\frac{270}{\sqrt{8-53}}$ of 6th April 1885

The analysis which you have given of the punishments awarded for breaches of the Excise Act shows that Excise Officers have paid little attention to the law by which illicit distillation can be punished with rigorous imprisonment. A fine of Rs. 25, or some smaller sum, which is the punishment usually given, is generally inadequate for this offence. I am desirous to request you to again draw the attention of Excise Officers to this subject, to impress upon them that the Board cannot commend the administration of a district in which the penal clauses of the Excise and Opium Acts have not been worked with discretion.

II—Opium

A.—Act XIII of 1857

466 The following instructions have been approved by Government with respect to proceedings against opium cultivators found in possession of contraband opium —

Proceedings
against opium
cultivators

(1) Immediate notice shall be given by the Police to the local Opium Officer of any case in which the accused is an opium cultivator, and the date of the issue of notice shall be reported to the Collector of the district.

(2) In petty cases, that is, in cases in which the opium seized does not exceed three tolas, the prosecution should ordinarily be instituted under section 19 of Act XIII of 1857, and not under section 9, Act I of 1878.

(3) As an ordinary rule, the Collector's sanction should be obtained before a prosecution with respect to contraband opium is instituted against an opium cultivator. Before according sanction, he should allow 10 days to elapse to enable the Sub-Deputy Opium Agent to make any representations he may desire upon the subject. It will suffice if he delay his order with respect to prosecution until 10 days after the date of the notice by the police, which will, under clause (1), be reported to him.

(4) This procedure should invariably be followed in cases falling under Act XIII of 1857, and, as far as possible, in cases under Act I of 1878.

467 In order to impose a check on opium smuggling which prevails to a considerable extent in districts where poppy is cultivated, and which is known to be facilitated by the fact that cultivators are in the habit of keeping back a portion of their produce and selling it on their private account, the following rules have been laid down in consultation with the Opium Agent, and should be observed —

Opium smug-
gling by
cultivators

(1) By the 1st December in each year, the Collector will be supplied by the Opium Department with a nominal-roll of the villages in each pargana in which poppy cultivation is permitted, showing the extent of cultivation for which licenses have been

470 If any Magistrate entertains doubt as to whether the opium produced is crude or Government opium, the evidence of the opium officials, who have been instructed by the Opium Agent to be present at prosecutions under the Act, should be taken

So long as crude opium is not manipulated so as to change its appearance for illicit purposes, it retains its characteristics even if it rises in consistence to the level of Excise opium. A very large proportion of the contraband parcels received at the factory is composed of crude opium about which there can be no mistake or doubt. Excise opium has very different characteristics from ordinary crude opium. If we take Agency Excise opium, in which no Malwa drug has entered, we find that prolonged sun-drying has heightened the colour of the drug, and has altered the aroma by imparting a somewhat burnt odour. The fracture, too, is changed, and it will be found that generally when such Agency Excise opium is broken gently by the hand, instead of dull waxlike surfaces, the fractured portions will appear somewhat shiny and will adhere by fine silklike threads, which will break as the pieces are pulled asunder. This abnormal appearance, as well as the generally shiny appearance of the cake, is due to the presence of a small portion of poppy oil used in manufacture. With the blended Excise opium in which the Malwa drug enters, the above characteristics are still more marked, the Malwa drug imparting besides a peculiar odour of its own. These are characteristics of the Government drug, but those who deal in the illicit drug are sometimes in the habit of so manipulating it as to try and make it resemble the Government article. As a rule the imitation is clumsy, but at times chemical tests alone can detect differences between them and true Government opium. Where the smallest manipulation has been attempted the Opium Officer's opinion is valueless and the parcel should be sent to the Opium Examiner at Ghazipur, who alone can decide whether the sample is of Government manufacture or not.

471 Under the orders of the Government of India the following action should be taken in respect to the reporting of cases of opium-smuggling from British territory and from Native States, in which convictions have been recorded —

(1) Cases in which any new information regarding organized or systematic smuggling is disclosed will be deemed "important cases"

(2) Other cases will be classified as "large seizures" if the quantity of opium seized is not less than 20 seers, and as "minor seizures" if it is less than that amount

(3) When opium smuggled from another province is seized, and a prosecution has resulted in the conviction of the person in possession of the drug, a report of the case is to be immediately submitted to the Magistrate of the district within whose jurisdiction the drug is alleged to have been procured. Such Magistrate

will then take the necessary steps for tracing up the case and bringing to justice the cultivators or other persons by whom the opium was illicitly sold.

(4) Similarly, when opium smuggled from a Native State is seized, and a conviction has been obtained, a report of the case is to be immediately submitted direct to the Agent to the Governor-General, or Resident, to whose charge the Native State pertains, in view to the prevention of such smuggling in future. The report should be submitted with a brief covering letter stating that it is sent under the orders of the Government of India.

(5) In reporting cases of opium smuggling from Nepal into Patiala, by subjects of the Patiala State, information in regard to the residence of the persons convicted should be furnished. The names and places of residence of the offenders should be written in Persian as well as in English.

(6) In addition to the above action, a report shall be submitted in Form No 39, Appendix I, for the information of the Government of India. In other than "important" cases, the report should be submitted to the office of the Commissioner of Excise half-yearly, i.e. for the six months ending 30th June and 31st December, respectively. In important cases, the report shall be in the same form, in duplicate, and should be submitted without delay to the Commissioner of Excise. A copy of the Magistrate's judgment or finding, and a special written report, which it may be deemed suitable to submit with reference to any facts of interest, should accompany it.

Form of
report

472 The following extract from a letter No 285, dated 19th September 1896, addressed by the Government of these Provinces to the Government of India, embodies the views of the Local Government as to the policy to be at present pursued with respect to "clubs" and similar associations which are reported to have taken the place of the shops formerly licensed for the preparation and consumption of *chandu* and *madak* —

Unlicensed
saloons or
clubs for the
preparation
of *chandu*
and *madak*

"It does not appear from the information now before the Government that the total abolition of licenses for shops in which preparations of opium for smoking are sold, has seriously affected the habit of smoking, which is still indulged in in unlicensed saloons or clubs. The proposal now made is to place some restriction on these unlicensed premises by legislation, but the danger is that the abolition of such premises might merely have the effect of driving the vice under the surface, and that it would be indulged in in the smokers' houses, with the danger of its spreading amongst their families. It may be said that the cost and trouble of manufacturing the necessary preparations for private consumption would prevent smokers from indulging in the vice at their homes, but the Lieutenant-Governor is by no means certain that they would not find means of overcoming such difficulties.

"The policy of refusing to license shops for opium-smoking may, in His Honor's opinion, prove less effective in discouraging the vice than was hoped when it was introduced, but that policy has been adopted, and it is not certain what the results will eventually be. In this uncertainty, the Lieutenant-Governor accepts the opinion of the Board of Revenue, that no further steps should be taken to deal with the problem by legislation at present. The Government should, he considers, for the next year or two, take up an attitude of watchfulness and observe the result of its present policy. The experience gained in this way will facilitate a final decision as to the course which it is most expedient to adopt."

473 Special attention should be directed to the existence of such "clubs" or associations, to their tendency to extend or otherwise, and to the system on which they are worked, and the subject should be fully noticed in annual Excise Reports.

474 The mere calling of a *madah* or *chandu* den a "club" does not necessarily make the business carried on a legal one. All cases in which it can be shown that the existing law has been infringed, should be made the subject of prosecution, to be followed, in case of conviction, by adequate punishment. For instance, a case was reported where the members of a so-called "club" were accustomed to subscribe a sum of money with which the keeper of the den bought opium, from which he prepared *chandu* as required by the subscribers. This is clearly an unlicensed sale of *chandu*. On the other hand, the case where, for convenience of preparation, members bring their own opium, in quantities such as they may lawfully possess, and have it prepared for smoking by their common servant, on private premises retained for the purpose, and proceed to smoke it there, is not one with which, in the present state of the law, interference is possible. Each case needs careful inquiry, so as to prevent the "club" becoming a cover for a public unlicensed smoking den.

III—Act XII of 1896

475 Very light sentences—fines of a few rupees only—are frequently inflicted in cases of smuggling of outstill liquor into tracts administered under the distillery system. Such cases are most difficult to detect, and the interests of the Excise revenue require that, on conviction, the offenders should receive exemplary punishment, and that the persons who have been instrumental in securing the conviction should be substantially rewarded.

476 As an ordinary rule of practice, a *chaukidār* who fails to detect the existence of an illicit still in his village, has, by such failure, shown himself to be unfit for his post, even though no direct proof of connivance on his part is obtainable. This rule of practice has been approved by Government in letter No. ⁴¹ III-11A, dated 10th February 1896, to the address of the

Inspector-General of Police. In all cases of illicit manufacture of country spirits, in which the chaukidár within whose beat the illicit still has been found is not himself the informer, the conduct of the chaukidár should be enquired into through the District Superintendent of Police, and, except for very special reasons, which should be explained in the column for remarks in the report of cases instituted during the month, dismissal should follow as a matter of course

477 The provisions of section 53, under which owners and occupiers of land and their agents are liable to punishment for conniving at illicit distillation, should receive the careful consideration of the District Magistrate, and the responsibility of such persons should, where possible, be brought home to them.

Liability of
owners and
occupiers of
land and their
agents for
conniving at
illicit
distillation.

CHAPTER XVII.

DISPOSAL OF THINGS CONFISCATED

478 (1) Any spirit, liquor, or intoxicating drugs confiscated in any case under the Excise Act, shall be destroyed under the orders of the Magistrate who ordered the confiscation, unless the estimated value thereof exceeds Rs 10, in which case the confiscated articles shall be disposed of in such manner as the Collector of the district may, with due regard to the rights of persons who have taken firms or received licenses from Government, direct. Provided that in the case of intoxicating drugs no sale shall be made unless the price offered be at least equal to the amount of duty which would be leviable on the drug if imported in the ordinary way.

Disposal of things confiscated under the Excise Act.

(2) Any other article confiscated under the Excise Act shall be sold by public auction, and the sale proceeds shall be credited to Government.

(3) Where the purchaser is not a license-holder and the article sold is more in quantity than what may be legally held in possession without a license, a pass in Form No 15, Appendix H, shall be granted to the purchaser to enable him to retain possession of the article purchased. The pass shall be current for such period as the Collector may order, and shall be returned to the Collector as soon as its period of currency has expired. The pass will not enable the holder to sell any of the articles covered by it, but will only permit him to retain them for his own private use.

479 All things confiscated under the Opium Act, 1878, except opium, intoxicating drugs and poppy-herbs shall be disposed of by the Collector or Officer in charge of Excise by public auction.

Disposal of things confiscated under the Opium Act
Notification
No XIII—76
dated 9th June 1887

Opium (Ditto)

480 Opium so confiscated shall be sent for examination to the Civil Surgeon or other principal Medical Officer of the district, and if declared by him to be fit for use, shall be disposed of in such manner as the Board may, by general or special order, direct. If declared to be unfit for use, the opium shall immediately be destroyed if the quantity confiscated does not exceed one sér, but in cases in which the opium seized exceeds that quantity, it shall not be destroyed without further examination by the Superintendent of the Opium Factory at Gházipur.

NOTE.—The Board have directed that opium declared fit for use should be sent to the Superintendent of the Opium Factory at Gházipur.

481 Intoxicating drugs so confiscated shall immediately be destroyed, except kafa, which shall be dealt with in such manner as the Board may, from time to time, prescribe

NOTE.—The Board have directed that kafa exceeding one sér in weight shall be sent to the Opium Agent, Gházpur; if it weighs one sér or less, it shall be immediately destroyed.

Poppy-heads so confiscated shall be disposed of as the Collector or Officer in charge of Excise may direct.

CHAPTER XVIII.

REWARDS.

482. (1) When an offender has been convicted under sections 45, 46, 47, 48, 49, 51 or 53 of the Excise Act, 1896, or under section 9 of the Opium Act, 1878, or under sections 19, 20 and 21 of Act XIII of 1857, the Collector may grant to any person who has contributed in any way to the conviction a reward equal to the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property

Grant of rewards.

(2) If the fine is not realized, or only realized in part, the Collector may, within a limit of Rs 100, pay the full amount, or the unrealized balance, as the case may be, out of the permanent advance which has been allowed to him.

483 When a Magistrate or other officer has ordered the confiscation of anything under section 12 of the Opium Act, 1878, the Collector may grant to any person who has contributed in any way to the seizure of the thing, the whole or any portion of the value thereof.

Value of confiscated property may be granted

484 For the purposes of the preceding rule poppy shall be valued at the rate of Rs 12 per agency bigha of 3,025 square yards Opium declared fit for use shall be valued at the rate of Rs 3 the sér, and opium declared to be unfit for use, and intoxicating drugs and poppy-heads, shall be deemed to be of no value

Valuation of confiscated property.

485 If the Collector is of opinion that a larger reward than has been granted, or might have been granted, under the provisions of the rules above, ought to be given to any person who has contributed to the conviction, he may, with the previous sanction of the Commissioner of Excise, grant a reward not exceeding Rs 500 in amount. He may also, under similar sanction, grant a reward when a conviction has been obtained, but no fine has been imposed, or when a prosecution has failed to result in a conviction

Collector may recommend payment of rewards.

486 Collectors are reminded of the importance of granting rewards with adequate, but not excessive, liberality . and of paying them with promptitude

Adequate and prompt payment of rewards

487 The Board, or, with the sanction of the Board, a Collector, may incur expenditure not exceeding Rs 500 in each case for the employment of informers, or for any other purpose connected with the prevention or detection of offences against the Opium Act, 1878, or the Excise Act, 1896.

Employment of informers

488 All Revenue officers below the rank of Tahsildár and all Police officers up to and including Inspectors, and other Excise officials, except Gazetted Officers, are entitled to receive rewards.

CHAPTER XIX.

APPEALS AND REVISIONS

489 Every petition of appeal from, or for revision of, an order must be accompanied by the order in original, or by an authenticated copy thereof, or the omission to produce the order or copy must be explained

Petitions of appeal or for revision.

(Notification No 177/XIII —76, dated 9th July 1887)

Periods of appeal Ditto

NOTE—The petition must bear a court fee stamp of one rupee if presented to Commissioner of Excise and of two rupees if presented to the Board of Revenue

490 (1) An appeal shall lie to the Commissioner of Excise from an order of a Collector or Officer in charge of Excise under the rules relating to opium in Part I of Chapter XIV, if presented to the Commissioner of Excise, or to the Collector or Officer in charge of Excise for transmission to the Commissioner of Excise, within thirty days from the date of order

(2) An appeal shall lie to the Board of Revenue from an order of the Commissioner of Excise under these rules, if presented to the Board of Revenue within sixty days from the date of the order.

(3) The Board of Revenue may in its discretion receive an appeal direct from an order of a Collector under these rules, if presented to the Board of Revenue within sixty days from the date of the order

491 The Board of Revenue may revise an order passed by the Collector or the Officer in charge of Excise or the Commissioner of Excise under these rules

Power of Board to revise order (Ditto)

492 Any subordinate officer wishing to appeal to a higher authority against the order of a lower authority shall, on application, be furnished with an authenticated copy of the order appealed against, free of cost.

Appeals by subordinate officers.

CHAPTER XX

RETURNS AND REPORTS.

I—Returns

A—To Collectors.

Monthly

493 The following is a list of all monthly returns prescribed for submission to Collectors by licensed vendors, farmers, and departmental officials, &c The rule under which each return is prescribed, the form to be used, and the date of submission are noted against each—

Monthly

Serial number	Nature of return	Rule by which prescribed	By whom submitted	Date of submission, monthly, on—	Prescribed form	Appendix
1	Sales of country spirits by wholesale vendors of country spirits	68	Wholesale vendor	1st	1	I
2	Issues of country spirits to shops under the distillery system	180(2)	Officer in charge of the distillery	1st	2	"
3	Issues of country spirits from ware houses	281(17) (b)	Officer in charge of the ware house	1st	3	"
4	Sales of hemp drugs by farmers	Condition of license	Farmer	1st	4	"
5	Sales of <i>gánja</i> and <i>chāras</i> by wholesale vendors	"	Wholesale vendor	1st	5	"
6	Sales of <i>bhāng</i> by wholesale vendors other than farmers	"	Ditto	1st	6	"
7	Sales of <i>bhāng</i> by cultivators	279	Tahsildár	1st	7	"
8	Sales of <i>bhāng</i> by collectors of <i>bhāng</i> spontaneously grown	284	Ditto	1st	7	"
9	Sales of opium by farmers	Condition of license	Farmer	1st	8	"
10	Statement of receipts, issues, and balances of opium, and duty realized at the treasury	493	Treasurer	1st	9	"
11	Statement of receipts, issues, and balances of opium at the sub treasury	493	Tahsildár	1st	10	"
12	Sales of opium to farmers and licensed vendors from the sub treasury	493	Ditto	1st	11	"
13	Statement of exports from one district to another	493	Collector ..	5th	12	"
14	Drugs warehouse dues ..	383	Excise Inspector	5th	13	"
15	Demands, collections, and balances of license fees	448	Tahsildár	10th	14	"

Serial number	Nature of return *	Rate by which prescribed	By whom submitted	Date of submission, monthly, on—	Prescribed form	Appendix
16	Receipts, issues, and balances of country spirits in the distillery	180(1)	Officer in charge of the distillery	Last working day of each month	M S	I
17	Receipts, issues, and balances of country spirits in the warehouse	231(17) (a)	Officer in charge of warehouse	Ditto	Do	„

494 Returns Nos 1 to 17—With the exception of statements Nos 14 and 15, which are separately dealt with, the rest of the returns are intended to supply information to the Collector of the district, and through him, in certain cases, to the Collectors of other districts, of the issues from all sources of licit supply of the various duty-paying excisable commodities. The primary object of these returns is to afford Collectors full particulars of the circumstances of all shops and farms for which licenses have been issued, for the purpose, not only of checking illicit practices and localizing defective administration, but also of ascertaining the true letting value of rights conferred at settlement. They also supply the necessary data for the preparation of the quarterly returns prescribed for submission to the Commissioner of Excise, it is essential, therefore, that strict punctuality in their submission be enforced. Statements Nos 1, 4 to 6, and 9, which are due from licensed vendors and farmers, should be submitted to Tahsildars for transmission to Collectors. Tahsildars should, whenever opportunity offers, ascertain personally that the registers from which the particulars are furnished are duly and properly maintained, and that the returns are correctly prepared. The forms prescribed for the most part explain themselves, and, where necessary, brief instructions have been given at the foot of each form.

Statement No 14 shows the collections of warehouse dues by the officer in charge of a hemp drugs warehouse. This is the only instance of a collection of revenue outside the Government treasury. Collectors of warehouse districts should see that all receipts are promptly credited, and treasury receipts submitted in support of each payment. Statement No 15 shows the monthly progress in collections on account of license fees in each tahsil. This statement will assist Collectors in seeing that Tahsildars do not neglect their responsibility for the prompt collection and accounting to Government of the excise demand in their tahsils. Further directions on this head will be found in Chapter XV.

Quarterly

Quarterly.

495 The following is a list of the quarterly returns prescribed for submission to Collectors by farmers and others. The rule under which each is prescribed, the form to be used, and the date of its submission are noted against each —

Serial number	Nature of return	Rule by which prescribed	By whom submitted	Date of submission, quarterly on—	Prescribed form	Appendix.
1	Statement of account by licensed brewers	146	Brower	7th of first month after close of each quarter	15	I
2	Statement of account of beer supplied duty free to the Commissariat Department through agencies	149(4)	Brower	Ditto	94	„
3	List of licenses granted by farmer, under the farming system, for retail sale of country spirits	Condition of license	Farmer	5th ditto	16	„
4	List of licenses granted by the farmer of hemp drugs for the retail sale of intoxicating drugs	346	Ditto	Ditto	16	„
5	List of licenses granted by the farmer of opium for the retail sale of opium	422(4)	Ditto	Ditto	16	„
6	Statement showing the deposits and withdrawals of <i>ganja</i> in the bonded warehouse for storage of drugs	334	Excise Inspectors	Ditto	17	„
7	Statement of deposits and withdrawals of <i>charas</i> in the bonded warehouse for storage of drugs.	334	Ditto	Ditto	18	„

496 *Return No 1*—Should be submitted by brewers in Form No 15, Appendix I, to the Collectors of all districts in which breweries have been established and licensed, under section 5 of the Act, on the 7th of the month following the close of each quarter to which it relates. Collectors should ascertain the correctness of the return in all particulars by reference to the brewery-book (Form No 4, Appendix D). Where issues are permitted under bond for subsequent payment of duty, care should be taken to see that the quarterly issues under bond in no case exceed the amount of the security deposit, and that the full duty on all issues during the quarter is paid to Government as soon as the quarterly account has been examined and its correctness ascertained.

Return No 2—Is also submitted by Brewers, and should be checked with the triplicates of the Commissariat bills in the manner provided by Rule 149(3).

Returns Nos 3 to 5—Should be submitted to Collectors by farmers in Form No. 16, Appendix I, on the 5th of the month

following the close of each quarter, and should show all licenses granted up to the date of their submission

Returns Nos. 6 and 7—Should be submitted to Collectors by Excise Inspectors in Forms Nos 17 and 18, Appendix I, on the 5th of the month succeeding the close of each quarter. The certificate of verification of the stocks of drugs in the warehouse required by Rule 334 should be attached to the returns

Annual

497 The following annual returns are prescribed for submission to the Collectors of the district concerned —

Serial number	Nature of return	Rule in which proscribed	By whom submitted.	Form proscribed	Appendix	Date of submission
1	Detailed list of licenses for cultivation of hemp	276	Tahsildār	19	I	15th October.
2	Statement of area actually under hemp cultivation	278	Ditto	20	"	15th April.
3	Statement of breweries in operation	497	Brewer	21	"	5th December
4	Nominal roll of villages in which poppy cultivation is permitted	"	Opium Agent	22	"	1st December.

Returns Nos 1 and 2—Supply information for the Collectors' Annual Report, and are otherwise of no special importance, there being at present no duty either on cultivation or on sale of *bhāng*.

Return No 3—Is intended to show the estimated outturn of each brewery by the calendar year for a corresponding return to be submitted to Commissioner of Excise

Return No 4—Is intended to afford Collectors a ready means of detecting poppy cultivation in any village in excess of the amount allowed by the Opium Department

B—By Collectors to Departmental and other Officers Monthly

498 (1) *Statement of issues of country spirits, drugs, and opium to shops in each tahsil*—Collectors will supply monthly to each Tahsildār in their own districts statements in Form No. 23, Appendix I, showing all issues of country spirits, drugs, and opium to shops in their tahsils from all sources of licit supply. The monthly returns detailed for submission to Collectors in Rule 493 will enable Collectors to have these statements prepared. These monthly statements are sent to Tahsildārs, to enable them to judge what relation the licit consumption bears to the probable

(1) In sending on the monthly statement by the 15th of the month to the Collector in Form No. 1, the Collector should note for the points which the monthly statement suggest to which they refer. (2) The statement should be sent to the Collector in Form No. 1, and direct to the Opium Agent in the district in which poppy is grown, and direct to the Opium Agent in the district in which the return is made.

499 Statement of account of beer supplied duty free to Quarterly. The statement should be sent through agencies — All returns to the Collector in Form No. 1, and direct to the Opium Agent in the district in which the return is made. The statement should be sent to the Collector in Form No. 1, and direct to the Opium Agent in the district in which the return is made.

500 The following annual returns will be rendered by Col- Annual. The following annual returns will be rendered by Col- Annual. The following annual returns will be rendered by Col- Annual.

Nature of return	Rule in which provided	To whom submitted	Date of submission annually	Prescribed form
Annual statement showing fines imposed and rewards paid in opium cases	500	Opium Agent	30th November	27
Annual statement showing opium sales, prosecutions, &c	"	Ditto	Ditto	26
Annual statement of shops sold under the auction system	51	Fahsildar	As soon as possible after the settlement	27
Annual statement of shops licensed under the fixed fee system	51, 73	Ditto	As soon as possible after the settlement have been sanctioned or licenses granted	28
List of shops sold under the auction and fixed fee systems	"	District Superintendent of Police	Ditto	20

* See note to rule 149 supra

Returns Nos 1 and 2—These returns have been prescribed for submission to the Opium Agent direct for the compilation of the statistics submitted to the Board of Revenue, Lower Provinces, with the annual report of the agency. The information therein given will cover the period from 1st November to 31st October.

Returns Nos 3 and 4—These statements have, under Rules 54 and 73, Chapter VI, to be sent to Tahsildars as soon as possible after the settlements have been sanctioned or licenses granted.

Return No 5—This return has been prescribed for submission to the District Superintendent of Police under Rules 54 and 73, Chapter VI, as soon after the settlements have been sanctioned or licenses granted as possible.

C—By Collectors to Commissioner of Excise.

Monthly

501 A monthly return in Form No 30, Appendix I, will be submitted by Collectors to the Commissioner of Excise on the 10th of each month following the month to which it relates. It should show the results of all cases instituted under the Excise and Opium Acts. The necessary data will be supplied to Collectors in the manner described in Rule 462, Chapter XVI. The replies to all the inquiries at foot should invariably be entered in the column for remarks.

Quarterly

502 The annexed list shows the quarterly returns due by Collectors of districts to the Commissioner of Excise. The references to rules in which prescribed, the form to be used, and the date of submission are recorded against each —

Serial number	Nature of return	Rule in which prescribed.	Date of submission	Form prescribed	Appendix.
1	Statement of receipts and charges	502	15th of month succeeding close of quarter	31	I
2	Statement of consumption of country spirits in districts under the distillery system	"	Ditto	32	"
3	Statement of consumption of opium	"	Ditto	33	"
4	Statement showing consumption of hump drugs	"	Ditto	34	"
5	Statement showing the transactions of bonded warehouse for storage of drugs	"	Ditto	35	"
6	Statement showing demands, collections, and balances of license fees	"	Ditto	36	"
7	Statement of accounts of licensed breweries	"	Ditto	18	"
8	Statement of licenses for retail and wholesale vend of English spirits.	"	Ditto	37	"

503 Statement No 1—This return will show the “receipts” and “charges” of the department during the quarter. It should be prepared according to the account month, as it is absolutely necessary that the figures given in it should exactly agree with those in the treasury accounts. All sums brought to the credit of the department should be shown in it, irrespective of the fact that the payments are in some cases on account of other districts. Except in the case of the sale proceeds of opium issued from headquarter treasuries and advance deposits made at auctions, all Excise receipts will, as far as possible, under Rule 445, be paid into tahsil treasuries. The figures received from tahsils in the supplements to the *siahas* and the *cháláns* prepared by the Excise *ahlmad* will afford full particulars for the preparation of the receipt portion of this return. The charges of the department are drawn on bills prepared in the Collector’s office, and the necessary particulars are readily available. As soon as the departmental accounts have been completed, they should be forwarded to the Treasury Officer for verification and signature to the certificate in the last column. Any discrepancies between the departmental and treasury accounts, as disclosed by the treasury certificate, should be made the subject of inquiry, and of report if the return has been submitted to the Commissioner of Excise before adjustment, and the departmental accounts be proved to be incorrect. Collectors should see that the departmental accounts are not prepared in collusion with the treasury officials, as the check contemplated by the system of separate accounts is thereby entirely frustrated. The departmental accounts should, moreover, not be amended to secure correspondence with the treasury returns without full inquiry. The instructions at foot of the return should be carefully followed.

504 Statement No 2—This statement concerns the transactions of distilleries and warehouses of country spirits under the distillery system, and incidentally the “consumption” of such spirits in districts or portions of districts under the same system. The necessary data for the preparation of this statement will be furnished to Collectors in Returns Nos 1 to 3 and 13 of Rule 493. It is necessary to bear in mind that, for the purposes of these returns, “consumption” means “net imports”. In distillery districts, this will be distillery issues *minus* exports, *plus* imports. In non-distillery districts it will be imports, *minus* exports, if any. The imports and exports through warehouses and wholesale shops should not be overlooked in arriving at the district monthly consumption.

505 Statement No 3—This statement deals with the district receipts, sale, and balances of opium. The necessary figures will be received by Collectors from the Treasury Officer and Tahsildár in Returns Nos 10 and 11, referred to in Rule 493.

506 Statements Nos 4 and 5—These statements concern hemp drugs, and the remarks in Rule 504 apply to them, *mutatis*

mutandis The necessary particulars for filling up the statements will be furnished to Collectors in Returns Nos 4 to 8 and 13 and 6 and 7, referred to in Rules 493 and 495 respectively

507 Statement No 6—This statement is intended to afford information to the Commissioner of Excise of the state of the collections and balances of revenue derived from license fees under all heads. It will be prepared from the register maintained in the Collector's office under Rule 448. It should be stated in the remarks column in how many cases under each head the balances have equalled or exceeded the security deposits, whether the licenses have been cancelled and, if not, why not, and what steps have been or are being taken to re-sell the shop. The directions in Rule 450 should be carefully noted in this connection.

508 Statement No 7—This statement is a copy of quarterly Return No 1 furnished to Collectors by brewers, under Rule 495.

509 Statement No 8—This return supplies information of the number of licenses granted by Collectors under Rules 57 and 61 on full, or reduced fees.

Half-yearly

510 The half-yearly returns to be submitted to the Commissioner of Excise by Collectors are detailed in the following list —

Serial number	Nature of return	Itale in which pre-scribed	Form pre-scribed	Appendix	Date of submission
1	Statement of licenses cancelled and of shops resold	85	38	I	15th April and 15th October
2	Statement of petty cases of opium smuggling from British and from Native States	471(6)	39	„	15th January and 15th July

Statement No 1—This statement should show all shops, the licenses of which have been cancelled, and all shops re-sold under the orders of the Collector of the district during the previous half year. The entries in column 4 should be as brief as possible. If the resale is due to default of payment, the word "default" will suffice. If for breach of any condition of license, the entry should be "Breach of 4th (or as may be) condition of license." If owing to surrender of license, "License surrendered," &c, &c.

Statement No 2—Great care is enjoined in the preparation of this statement. The entries should be in strict accordance with the headings and should be complete in themselves. The columns should never be left blank. Where there is no information on any point, the words "not known" should invariably be added. But Magistrates trying such cases should be instructed to obtain information necessary for completely filling up columns 4 and 5 showing the origin and destination of the contraband opium.

involved The use of the expression "ditto" is prohibited The "description of smuggled opium" in column 3 should be "crude" or "Government opium" If no reward has been paid in any case, the reason should be briefly stated in column 8 "Smuggling" means "illicit import or export," and this return should include only cases of opium-smuggling from another Province or into British territory from Native States

Annual

511 The following list includes all returns to be submitted annually to the Commissioner of Excise by Collectors of districts — Annual

Serial No	Nature of return	Rule in which prescribed	Form prescribed	Appendix	Date of submission
1	Indent for opium	430	40	I	15th January
2	Statement of services of Excise officials	505	41	"	15th April
3	Budget estimate of receipts and charges	511	42	"	15th September
4	Statement of officials over 55 years of age	"	43	"	1st November
5	Indent for forms	607	44	"	1st May
6	Statement of valuable ordnance and other Government stores	511	45	"	1st May
7	Appendices to Excise Administration Report A to II (Provincial) and I to V (Imperial)	"	46 58	"	15th November
8	Appendices to Excise Settlement Report	46	59 61	"	15 days after the sale
9	Statement of receipts and charges	511	62	"	1st November
10	List of Excise defaulters and of persons ineligible for future excise contracts	"	63	"	5th June
11	Statement of breweries in operation during the year	"	21	"	15th December
12	List of sanctioned shops unsold at settlement	"	64	"	1st October
13	Statement of Excise processes issued and fees realized during the year	"	65	"	15th November

512 Return No 1—It is only necessary to explain that the "balance" in column 2 must be the district balance, i.e., the balances at both treasuries and sub-treasuries Column 3 is intended to show the total quantity pressed on the indent for the current year, which will be communicated by the Opium Agent, and not only the amount actually received at the time of the preparation of the indent

513 Return No 2—This statement applies to all officials paid exclusively from excise revenue, i.e. Excise Inspector, Distillery and Drugs Warehouse managers

514 Return No 3—The directions in the Civil Account Code, Chapter X, Volume I, should be followed in the preparation of the Excise budgets Any special directions that may be

received from the Accountant-General will be communicated in time for the preparation of the budgets

515 Return No 4—This return has been prescribed in conformity with the orders of Government in the Manual of Government Orders, Department X, page 53, and in view of the provisions of Article 507 of the Civil Service Regulations. It will include all officials, whether pensionable or non-pensionable, paid exclusively from the excise revenue who have passed the age of 55 or will reach it within the coming year. Against each officer in the statement should be recorded the Collector's own recommendation, opportunity being taken of personally seeing and examining each officer at or before preparation of the return. It will be observed that an officer between 55 and 60 should ordinarily be retained unless he is shown to be unfit for service. His retention can be sanctioned by the Commissioner of Excise. Only proposals for retirement need be referred to Government. After 60, an officer should ordinarily be retired unless very strong reasons are adduced for his further retention. His retirement may be sanctioned by the Commissioner of Excise but his further retention must from year to year be sanctioned by Government. In regard to non-pensionable officers a certificate should be submitted with the statement, showing that the establishment rolls have been examined and that the statement submitted contains the names, etc., of all officials in respect of whom action is required under the rules.

516 Return No 5—The necessary directions for the preparation of this return will be found in Chapter XXV.

517 Return No 6—This return is prescribed by the Local Government's Resolution No ²⁹⁶⁷ XII-42A, dated 16th March 1887, as amended by Circulars Nos. ^{541 and 821} XII-42A, dated 19th May and 7th July 1887 (Manual of Government Orders, Department XII, page 120, Vol II). Full instructions for the maintenance of the stock-book and other matters will be found there recorded.

518 Return No 7—These consist of 13 statements, of which eight, numbered A to H, are Provincial, and I to V Imperial, the latter having been prescribed by the Government of India. All necessary instructions for the preparation of these returns will be found at foot of each return. An advance copy of the complete appendices should be submitted direct to the Commissioner of Excise, the originals accompanying the report through the Commissioner of the Division. Any delay in the submission of the appendices will be noticed in the provincial report. In addition to these appendices, the Collector of Sháhjahánpur will submit three statements relating to Rosa rum, &c., in Forms 91—3, Appendix I, the necessary information being supplied by Messrs Carey & Co.

519. Return No 8—Four forms have been prescribed Form No 59, Appendix I, for settlements under the ordinary distillers and out-still systems, Form No 60, Appendix I, for farms of all sorts, i.e. drugs, opium, *tári* country spirits (farming as well as modified distillery system), and Form No 61, Appendix I, for shop to shop settlements under opium. Full directions for filling up the forms will be found at foot of each. In districts where a shop to shop settlement of *tári* is effected, the result of settlement will be reported in Form 60 A

520 Return No 9—This is a special return required from the Collector of Allahabad and Deputy Commissioner of Lucknow. The information will be incorporated in a return prescribed by the Government of India and compiled in the office of the Commissioner of Excise from existing statistics

521 Return No 10—Cases repeatedly come to notice in which persons who have made default in excise contracts in one district have, in ignorance of their antecedents, been permitted to enter into similar engagements in another district, with the result of further loss to the revenue. In order to minimize this source of loss, a printed list of such defaulters is prepared and circulated to all district officers immediately before the annual sales, from particulars furnished by District Officers in Form No. 63, Appendix I. The list should show the names of all persons whose bids were accepted at the excise auctions and who either failed to take up their contracts, or having taken them up subsequently made default in the instalments, the amount of loss in either case to Government not being less than Rs 200, and also of those persons whose conduct justifies their exclusion from excise contracts. The list should be alphabetically arranged to facilitate the compilation of the Provincial list. Any defaulter whose name is on a previous list who pays up the amount due from him and is otherwise eligible for contracts, may be reported for exclusion from the list, and this will be done and notified to District Officers in a memorandum at foot of the next list of defaulters.

522 Return No 11—This return has been prescribed by the Government of India. It will be submitted by the Collectors of brewery districts only, from information supplied to them by the brewers under Rule 497. It shows the estimated outturn of the brewery during the calendar year, and should not be held over until the year has expired and the actuals are available

523 Return No 12—This return is required with a view to draw Collector's attention to any shops remaining unsold at settlement and after 1st October

524 Return No 13.—This return is required in order to enable the receipts to be checked with a similar return submitted by the Accountant-General.

*D — By other Officers to Commissioner of Excise
Monthly*

525 The following monthly returns will be supplied by the officers noted against each —

(1) Statement of (1) wholesale prices of Ganja in Nau-grou, district Rajshahi, in Bengal (Form 66, Appendix I), (2) at the main godown, at Khandwa, in the Central Provinces (Form 67, Appendix I) and (3) of wholesale prices of Charas at Hoshiarpur and Amritsar in the Panjib (Form 68, Appendix I,) by the Commissioner of Excise of the Provinces concerned

(2) Statement of printing expenditure (Form 69, Appendix I,) by the Superintendent, Government Press This statement supplies information for checking the progress of the monthly expenditure and for obtaining the sanction of Government to an additional grant if there is a likelihood of the annual grant being exceeded

Quarterly

526 The following quarterly returns will be supplied by the officers noted against each —

(1) *Statement of opium despatched over the section of the Indian Midland Railway between Agra and Gwalior*—by the Auditor, Indian Midland Railway, Jhānsi (Form No 70, Appendix I)

(2) *Statement of opium despatched over the Rājputāna-Mālwa Railway through Agra*—by the Traffic Superintendent, Rājputāna Railway, Indore (Form No 71, Appendix I)

(3) *Statement of passes issued for the import of hemp drugs into the Rāmpur State*—by the Agent to the Lieutenant-Governor for Rāmpur (Form No 72, Appendix I)

(4) *Statement of treasury receipts and payments on account of excise*—by the Accountant-General (Form No 73(a) and 73(b), Appendix I) These statements supply information to the Commissioner of Excise for checking the District quarterly Statements Nos 1 to 7

(5) *Statement of issues of opium from the Ghāzipur Opium Factory to treasuries in the United Provinces*—by the Opium Agent (Form No 74, Appendix I) This statement supplies information to the Commissioner of Excise for checking the District quarterly Return No 3, referred to in Rule 502

Annual

527 The following annual returns will be supplied by the officers noted against each —

(1) *Return of permits authorizing the passage of opium from one Native State, either in Central India or Rājputāna, to another Native State in the Central India Agency*—by the Indian Midland Railway—by the Deputy Opium Agent, Mālwa. (Form No 75, Appendix I)

(2) *Return showing the imports of opium into stations on the Jhānsi-Manikpur, Jhānsi-Lalitpur, and Jhānsi-Gwalior Sections of the Indian Midland Railway*—by the Chief Auditor, Indian Midland Railway, Jhānsi (Form No. 76, Appendix I)

(3) *Statement of receipts on account of excise process service fees under XVIIA, Law and Justice*—by the Accountant-General (Form 77, Appendix I) This statement supplies the information for checking the District Annual Statement No 13 referred to in Rule 511

(1) *List of Non-Gazetted Officers who will attain the age of 55 years or whose extension of service after attainment of that age will expire during the next financial year*—by the Accountant-General (Form 78, Appendix I) This statement supplies information for checking the District Annual Statement No 4 referred to in Rule 511

Returns Nos (1) and (2) will be prepared for the excise year ending 30th September, and after they have undergone examination in the office of the Commissioner of Excise, copies will be forwarded for the information of the Board. The object of these returns is to watch the progress of opium consignments along the Bundelkhand part of the Indian Midland Railway, especially to stations in or near British territory

E—By Commissioner of Excise to Collectors
Monthly

528 *Notice of wholesale prices of gūnja (1) at Nau-gaon, district Rājshāhī, in Bengal, (2) at the main godown at Khandwa, in the Central Provinces, and of wholesale prices of charas at Hoshiārpur and Amritsar in the Panjāb.* (Form No 79, Appendix I) This notice will be prepared from returns received from the Commissioners of Excise of the provinces concerned

Monthly

Quarterly

529 *Statement showing consumption of (1) country spirits, (2) opium, and (3) hemp drugs*—This statement is compiled from the District quarterly Returns submitted by District Officers to the Commissioner of Excise. Printed copies are supplied for the information of District Officers (Form 80, Appendix I)

Quarterly

Annual.

530 (1) *Chart for Excise sales*—(Form 81, Appendix I) This chart is prepared in the office of the Commissioner of Excise with the help of the list of holidays sanctioned by the Board of Revenue, so as to prevent the dates of sales of adjoining districts from clashing with each other. Before the chart is finally printed and supplied to District Officers, Collectors are invited to offer any objection to the dates fixed, and necessary amendments, if any, are made in the chart

Annual

(2) *List of Excise defaulters*—This list is compiled from the lists received from districts in District Annual Form No 10, referred to in Rule 511, (Form 63, Appendix I) and printed copies are supplied to District Officers before the commencement of excise sales in their districts

F—By Commissioner of Excise to Board

Monthly

531 *Index of correspondence in the Excise Department*—(Form 82, Appendix I) Only such correspondence finds a place in this index as is not brought to the notice of the Board by special reports, and as deals with instructions issued regarding the interpretation of any law, rule or order, or which in any way modifies any circular or instruction issued by the Board or other superior authority

Quarterly

532 *Statement showing consumption of (1) country spirits (2) opium, and (3) hemp drugs*—(Form No 80, Appendix I) This statement will be compiled from the district returns in the office of the Commissioner of Excise, and will be submitted to the Board of Revenue by the close of the month following the quarter to which it relates

Half-yearly

533 *Statement of petty cases of opium-smuggling from British and from Native States*—This statement will be prepared in Form No 39, Appendix I, from information supplied by District Officers, and will be submitted to the Board of Revenue half-yearly, on the 15th August and 15th February in each year

Annual

534 *Budget estimates of receipts and charges of the Excise Department*—These estimates will be based on data supplied to the Commissioner of Excise by District Officers, and will be submitted to the Board of Revenue, for transmission to Government by the 15th October in each year. They will be prepared in Form No 42, Appendix I, and accompanied by an explanatory memorandum

535 *Budget estimates for excise buildings*—This estimate shall include all projects of Rs 500 and over which have been either administratively or finally sanctioned by Government, and shall be submitted to the Board by the 15th November in Form 83, Appendix I

536 *Statement of Excise receipts and charges for the year*—This statement will be prepared in Form No 84, Appendix I, in the office of the Commissioner of Excise, partly from existing information and partly from particulars furnished by the Collector of Allahabad and the Deputy Commissioner of

Lucknow (Form No. 62, Appendix I) It will be forwarded to the Board of Revenue, for transmission to the Government of India, by the 15th November in each year

537 *Statement of breweries in operation in the United Provinces*—This statement will be prepared in Form No. 21, Appendix I, from information furnished by Collectors of districts in which breweries have been established, and will be submitted to the Board of Revenue, for transmission to the Government of India, by the 15th January in each year

G—By Commissioner of Excise to Government

538 (1) *Statement A, showing the estimate of the probable quantity and value of stores required from England during the financial year, and Statement B, showing expenditure on stores for the financial year*—These returns are prescribed in G G O (F and C) No 185, dated the 10th January 1883, and will be submitted by the Commissioner of Excise after the close of the financial year, in Forms Nos 85 and 86, Appendix I Annual

(2) *Return of valuable ordnance and other stores*—This return is prescribed by the Local Government in the Manual of Government Orders, Department XII, page 120 Full instructions for the maintenance of the stock-book and other matters will be found there recorded.

(3) *Statement of official over 55 years of age*—This statement is prepared in Form 43, Appendix I, from the corresponding statement received from District Officers, and should be submitted to Government, by the 1st December in each year, for orders

H—By Commissioner of Excise to other officers.

539 *Provincial indent for opium for the year ending 31st May*—The indent will be prepared from the indents submitted to the Commissioner of Excise by District Officers (Form 40, Appendix I) It will be prepared for the year ending 31st May, and submitted to the Opium Agent direct on or before the 15th February in each year in Form 87, Appendix I, accompanied by a Distribution Statement in Form 88, Appendix I Annual.

540 *Provincial estimate of opium for the year ending 31st May*—This estimate is due to the Board of Revenue, Bengal, by the 15th February in each year in Form 87, Appendix I

541 *Consolidated indent for forms for the use of District Officers.*—The indent will be prepared in Form 89, Appendix I, in the office of the Commissioner of Excise from the district indents submitted in Form 44, Appendix I, and will be forwarded to the Superintendent, Government Press, for compliance by the 1st June

542 *Monthly leave statement of Excise Inspectors* This statement is prepared in Form 90, Appendix I, from the list of Excise Inspectors kept up in the office of the Commissioner of Monthly.

Excise, in which all leaves sanctioned from time to time are noted. It is forwarded to the Accountant-General, on or before the 15th of each month to enable him to audit the pay bills of Excise Inspectors received from District Officers.

II — Reports

543 (1) Tour Diaries of Excise Inspectors on peripatetic duty, should be submitted fortnightly under Rule 557, to the Collector or Officer in charge of Excise, in Form 14, Appendix H.

(2) The report of shops or stills visited by Excise Inspectors should be submitted fortnightly, under Rule 557 to the Collector or Officer in charge of Excise.

544 The *tārī* Jamadar under the tree tax system on *tārī* and *sendhī* shall submit a weekly report of his inspection and check of the trees which the licensed vendor has been permitted to tap to the Collector through the Tahsildār. The Tahsildār shall forward it to the Collector for information and record, after verification in the manner prescribed in Rule 242(7).

545 The report of the result of the examination of methylated spirits made half-yearly by the Chemical Examiner under Rule 121 should be sent to the District Officer concerned, who will communicate a copy to the Commissioner of Excise.

546 As soon as possible after the sales of shops under the "auction system" have been concluded, on the dates fixed and notified by the Commissioner of Excise, the result shall be reported by the Collector, accompanied by the statements detailed in Rule 46. The report should include all shops sold on the prescribed dates, supplementary reports being submitted, as soon as possible thereafter, of any shop or farm held over for subsequent disposal owing to insufficiency of bids, want of bidders, or like reason. The erroneous practice of holding over the main settlement report until all the shops and farms have been disposed of, deprives the Commissioner of Excise and the Board of Revenue of the power of interference, where necessary, which has been reserved to them, owing to the impossibility of holding a fresh sale by such a date as would permit the successful bidders entering upon their business by the 1st October. In order to expedite sanction to the settlements, the report and statements will be prepared in duplicate, one copy being submitted through the Commissioner of the division, the secretary, direct to the Commissioner of Excise at Allahabad. The same procedure will be followed in the case of supplementary reports. *E*

It is unnecessary to call for elaborate reports by the Officer in charge of Excise. The same are checked by reviews by Collectors and Commissioners, a brief statement of the results, with explanation of any large variations, is all that is required.

The Collector may obtain a draft report from the Officer in charge of Excise, and enter explanatory remarks in the columns of the statements provided for the purpose, or, if more space is wanted, make his remarks, which should be confined to a few pages (half margin), in a forwarding letter

547 In order that any changes which a Collector may wish to introduce in the excise arrangements of his district may be considered and orders passed in good time, a brief report of the modifications recommended for adoption at next settlement should be submitted after the close of the cold weather tour, by the 5th April in each year, to the Commissioner of the Division, who will record thereon any suggestions or criticisms he may have to offer and forward the report by the 15th April to the Commissioner of Excise. With the preparation of this report in view, Collectors will draw up on or before the 15th October in each year, a memorandum for the guidance of the Officer in charge of Excise and other officers on tour in their districts, specifying and detailing all points on which information is generally or specially required with respect to the working of existing arrangements, the sufficiency or otherwise of the number of shops for sale of the various excisable commodities, the existence of illicit distillation, smuggling of liquor, drugs or opium in suspected localities, or of undesirable combinations among license-holders, and, generally, as to all matters tending to the improvement of the excise administration in the district. A copy of the memorandum shall be forwarded to the Commissioner of Excise through the Commissioner of the Division. By the 25th March at the latest, the Officer in charge of Excise will submit to the Collector a report, which should be confined to a brief forecast of the arrangements to be made at the next settlement, more especially with respect to changes proposed, such as new shops to be opened, old shops to be closed, or revised proposals for farming, information regarding which may have been collected during the cold weather by himself or other members of the district staff. If it is proposed to establish new shops or to alter the allocation of existing shops within five miles of the district boundary, the distances of such shops from the adjoining district should be clearly stated, and it should be stated that intimation of the proposed change has been given to the Collector of the district concerned. The Collector shall submit the report, with his own recommendations, for the orders of the Commissioner of Excise as explained above. Effect will be given in the settlements, for the following year to any changes sanctioned on receipt of this report.

Brief report on modifications in existing excise arrangements

548 Collectors will submit to the Commissioner of Excise, through the Commissioner of the Division, on or before the 1st of December, an annual report on the administration of the department in their districts. With a view to uniformity of arrangement

Annual Report

being secured in the preparation of the report, the following directions are to be observed —

(1) The Provincial Administration Excise Report should, as far as possible, be taken as a guide as to the subjects to be dealt with, and the general construction of the report. The annexed list gives the subjects to be dealt with and the order in which they should be taken, and should be followed. Any observations of special or general interest, not coming under one or other of these heads, can be recorded under the head "General Remarks" provided at the end of the list.

(2) Each subject must be treated as a separate section of the report, and observations should be strictly confined to the particular subject dealt with, so as to facilitate separation and consolidation with the similar portions of the reports of other districts. Each subject should therefore be started on a separate sheet, quarter margin (both sides of a sheet being written on), the subject head being written in large letters on the top of the page. Blank sheets need not be added for subjects not applicable to the district. The name of the district should be inserted on the right hand top corner of each sheet, and the name and designation of the writer, with the date, added at the conclusion of the report.

(3) In dealing with "License fees," all observations, comparisons, &c., should be based on the "real receipts," i.e., the actual receipts for the year after adjustments, as shown in column 21 of Appendix C (Form 48, Appendix I).

(4) In the same way, in dealing with "grillage" and "still-head duty", the district consumption should be taken. For the purposes of the department, "consumption" means net imports as explained in Rule 504. All references to consumption, and the incidence of taxation thereon, should be made in terms of London Proof, though, for purposes of comparison, the amount at 25 Under Proof may also, where necessary, be given. The reports from distillery districts should deal with the distillery issues under the head "Distilleries," and in doing so the actual issues at the two strengths may be considered.

(5) Notable increases or decreases in the number of licensed shops for retail sale of spirits, drugs, opium, &c., should be clearly and fully explained. In the case of new shops, the manner in which local opinion as to the licensing of the shops, has been consulted and the result of such consultation should invariably be stated.

(6) The report should generally be prepared in the manner indicated in the instructions forwarded with G. O. No. 282/III—481C, dated 3rd March 1902. It should be in the name of the District Officer, who may obtain a draft, if he wishes it, from the Officer in charge of Excise, and suitably acknowledge his assistance. A standard of 15 pages of narrative manuscript has been fixed as suitable. The report should be forwarded to the Commissioner

of the Division, who, if he has any remarks to make, should enter them briefly on the margin, there should be nothing in the shape of an intermediate divisional review or of divisional statements

List of subjects to be dealt with in the Excise Annual Administration Report

I —Receipts (real and gross)	XI —Cultivation of hemp
II —Demands, collections and balances	XII —Duty and consumption
<i>Country spirits</i>	XIII —License fees and shops
III —Systems	<i>Opium</i>
IV —Distilleries and staff	XIV —Duty and consumption
V —Consumption and duty	XV —License fees and shops.
VI —License fees and shops	<i>Tár:</i>
VII —Outstills and farming	XVI —System
<i>Other liquors</i>	XVII —License fees and tree tax
VIII —European liquors and Rosa spirits	XVIII —Prosecutions and rewards and
IX —Malt liquor (Indian)	work of Preventive Ins
<i>Drugs</i>	pectors
X —Warehouse dues	XIX —Miscellaneous and general

CHAPTER XXI

EXCISE ESTABLISHMENTS

I—Inspectors of Excise

549 The officers appointed under these rules shall be termed "Excise Inspectors." They shall, under section 33 of the Excise Act (XII of 1896), be appointed Excise Officers. With the sanction of the Local Government, they are invested with the powers described in section 14 of the Opium Act, 1878

Designation.

550 Ordinarily the selection of Excise Inspectors shall be from the ranks of Revenue Naib Tahsildars of not less than two years standing, who have shown administrative capacity and are likely to prove fit for promotion to a Tahsildarship. Such officers must be graduates or have passed either the School Final or the Entrance Examination of a University, and be over twenty-five, but under thirty-five years of age. *Ceteris paribus*, preference will be given to graduates

Selection

551. The names of candidates selected by the Board of Revenue shall be communicated to the Commissioner of Excise, who shall enter them in a register to be kept up for the purpose. All temporary and permanent vacancies will be filled up from the register so maintained, except temporary vacancies of two months and under, which may be filled by the Collector from among the Revenue Naib Tahsildars in his district

Appointment

552 A selected candidate shall be considered as on probation until he has rendered approved service as Excise Inspector for a period of one year, either continuously or in broken periods, and has obtained a certificate from a Collector of a distillery district that he has held charge of a distillery for not less than three months, and thoroughly understands its working in all branches.

Probation

553 Subject to the above rules, the power of appointment, promotion, transfer and suspension of Excise Inspectors is vested in the Commissioner of Excise, under the general control of the Board. The dismissal and punishment of Excise Inspectors will require the sanction of the Board of Revenue

Power of appointment, &c

554. There shall be two grades of Excise Inspectors. The 1st grade shall consist of 24 men on Rs 100 per mensem, and the 2nd grade of 24 men on Rs 75 per mensem

Grades

555 A fixed monthly conveyance allowance of Rs. 15 shall be granted, with the previous sanction of the Commissioner of Excise, to all Inspectors on peripatetic duty. This fixed monthly allowance is subject to the condition that no other travelling allowance shall be drawn, except for journeys by rail or steamer as provided for by article 1039 of the Civil Service Regulations

Horse Allowance

The allowance shall not be claimable during absence on leave. No tents or camp equipage shall be allowed to Excise Inspectors.

556 Excise Inspectors shall be employed, subject to the control of the Commissioner of Excise, under the direct orders of the Collector of the district in which they are employed, conveyed through the Officer in charge of Excise. If an Inspector on peripatetic duty is attached to two districts, the Collectors of these districts shall, as far as possible, settle the periods to be spent in each district, referring to the Commissioner of Excise, if necessary.

The Excise Inspector is an officer specially appointed to assist the Officer in charge of Excise in the supervision of the administration. In districts where there is a central distillery, it is his first duty to control the manufacture, gauging, storage and issue of spirits, to see that the prescribed accounts are regularly kept up, and particularly to enforce all the precautionary measures against the illicit issue of spirit. He is also to supervise, under the direction of the Officer in charge of Excise, the work of the clerical staff of the department, and to assist in the punctual preparation of periodical reports and returns. He should also be given every possible opportunity of acquiring information on all branches of the internal Excise administration of the district, for which purpose he should be relieved from time to time of his duties within the distillery, and sent on short tours of inspection.

Where an Excise Inspector is appointed to a district in which there is not a distillery, it is his duty to be constantly on tour, inspecting minutely the working of all Excise arrangements, and inquiring into the nature and extent of all suspected evasions of the law.

His duties shall extend to all branches of Excise, except the actual realization of the revenue, and they relate to the administration of the excise on opium, drugs and tar as much as to that of the excise on country spirits. But although an Excise Inspector is not directly concerned with the collection of the revenue, it is his duty to watch its collection by others, and to report to the Officer in charge of Excise any breach of orders, errors of procedure and the like, in respect to its collection, which may come to his notice. For this purpose, he is authorised to examine the various registers maintained at tahsils under the rules of the Department, and shall always record in his inspection notes the result of his examination. He should examine these registers at least twice a year. Before proceeding to do so, he should inform the Tahsildar of his intention, and obtain his orders for the production of the registers by the tahsil official in whose immediate charge they are. As a rule, an Excise Inspector will be expected to spend at least twenty days in each month in travelling about the district, and away from headquarters. This rule, however, may be relaxed by the Collector with the sanction of the Commissioner of

Excise, in the hot weather and rainy seasons, though it must be remembered that it is at such seasons that the presence of a peripatetic Excise Officer in the villages is specially useful. In short, the Excise Inspector must inform himself as to all points relating to the working of the excise arrangements of the district, so that he may be in a position to bring to the notice of the District Officer any defects, the removal of which would contribute to the improvement of the revenue and the prevention or detection of offences, or promote the convenience and well being of the people. The points detailed in Appendix J are those which should ordinarily be attended to in the inspection of shops, but they are not meant to be exhaustive. It should be borne in mind that shop inspection is only a part of an Excise Inspector's work, and that his duties are concerned also with inquiry into the course of trade in excisable commodities, the classes which consume liquor and drugs, the villages in which illicit distilling or opium smuggling is suspected, and other similar matters. It will often be found advantageous for Inspectors of adjoining districts to work together on the borders of their districts. Tracts on the borders, being remote from supervision, are frequently the centres of illicit traffic.

557 Each Excise Inspector on peripatetic duty shall keep a brief diary, in Form No 14, Appendix H, of the work done by him daily, and shall send a copy of it at the end of each fortnight to the Officer in charge of Excise, or to the Collector, if the Collector so direct. In addition to the diary, he shall prepare and submit once a fortnight to the Collector, through the Officer in charge of Excise, a full inspection report of every shop or still visited, dealing, as far as circumstances admit, with the points noted in Appendix J. Each Excise Inspector shall also submit reports of the results of inquiries on special or general points on which information is desired by the Officer in charge of Excise or by the Collector, either with the fortnightly inspection notes or specially, as may be directed. He shall, with as little delay as possible, send a special report to the Officer in charge of Excise of any discovery he may make of any offence against the excise laws or other matter requiring immediate notice.

Four diaries

558 In districts where no Excise Inspector on peripatetic duty is at the time employed, the Inspector in charge of a distillery should, from time to time, be employed to inspect the shops, stills, &c, at headquarters, and may, if suitable arrangements can be made for his work, be sent out into the district to make special enquiries, or on inspection work. If arrangements cannot be made for his work in the district, application should be made to the Commissioner of Excise, who may be able to send an Excise Inspector to hold charge of the distillery temporarily during his absence.

Inspectors in charge of distilleries

559. With the permission of a Magistrate under section 495 of the Code of Criminal Procedure, an Excise Inspector may be

Conducting prosecutions

deputed by the Collector to conduct the prosecution in cases under the Excise and Opium Laws, the special circumstances of which render it desirable that he should be so deputed

560 Collectors are authorized to grant, during each calendar year, casual leave of absence, not exceeding such period as may be prescribed by the orders of Government regarding the grant of casual leave, to each Excise Inspector

For the purposes of leave other than casual, Excise Inspectors shall be treated as non-gazetted officers under Article 841 of the Civil Service Regulations, power being delegated to the Commissioner of Excise to sanction leave of all kinds

Applications for leave, needing the orders of the Commissioner of Excise, should be submitted at least a month before the leave is actually required. District Officers should see that the leave applied for is admissible before submitting the application for the orders of the Commissioner of Excise

561 The Accountant-General having arranged for the special audit of the salaries of Excise Inspectors, the salaries and allowances shall be drawn on separate bills in Form No 251 (Appendix L to Accountant-General's Standing Orders) in accordance with the instructions contained in Accountant-General's Standing Order No 20

562 Each Excise Inspector shall be supplied with the necessary stationery, forms and service postage stamps by the Collector of the district in which employed

563 With the brief report on modifications in the existing Excise arrangements each Collector shall submit, under confidential cover, a report to the Commissioner of Excise stating his opinion of the character and qualifications of Excise Inspectors who have worked in the district during the past year or part of it

II—*Excise Muharrirs*

564 Four grades of Excise muharrirs, viz, Rs 30, 25, 20 and 18, have been sanctioned. The scale is provincial, and the salaries personal, and not local

Appointments in the lowest grade, on Rs 18, should be made by District Officers with the approval of the Commissioner of Excise, all promotions to the higher grades being made by the Commissioner of Excise. Thus, on a vacancy occurring in the Rs 25 grade, the District Officer would appoint a man in the Rs 18 grade, leaving the promotion to the vacant Rs 25 and Rs. 20 grades to be made by the Commissioner of Excise from deserving men in the province

565 In order to enable the Commissioner of Excise to carry out the wishes of Government regarding the promotion of deserving men, a register has been opened in his office showing the names, date of appointment, &c, of all distillery muharrirs, and District Officers should submit annually a statement, in Form

IV —Collector's Establishment.

571. Under the orders of Government, the establishments sanctioned for the Excise, Stamp and Income Tax Departments in the Collector's office have been combined. The entire cost of the combined establishment (including contingent and travelling allowance charges) is debitable to the head "3, Land Revenue," no division being made between the Excise, Stamp and Income Tax Departments

CHAPTER XXII.

CONTINGENCIES

- 572** Collectors are allowed a permanent advance to the extent shown in Appendix B, to meet the contingent expenditure in the Excise Department of their districts under the heads referred to in the following rules Permanent advance
- 573** At the close of each official year, and also whenever there is a change of incumbency, Collectors will send an acknowledgment of the advance to the Accountant-General in such form as the Accounts Department may, from time to time, prescribe Annual acknowledgment to Accountant-General
- 574** The permanent advance will not be repaid into the treasury, but recouped, from time to time, by the submission of bills supported by the necessary vouchers Permanent advance how recouped.
- 575** To facilitate the immediate payment of rewards by Officers in charge of Excise who may be entrusted with the trial of excise cases while on tour, they may be allowed a recoverable advance not exceeding Rs 100, apart from the permanent advance of the Collector Temporary advances to Officer in charge of Excise on tour
- 576** Collectors are responsible for seeing that all temporary advances allowed under the preceding rule are adjusted as soon as possible after the return of the Officer to headquarters Temporary advances to be promptly adjusted
- 577** Contingent charges shall be divided into the following heads — Contingent charges
- (1) Contract contingencies
 - (2) Non-contract contingencies
- 578** Contract contingencies are those for which a lump provincial allotment is made in the Annual Departmental budget, to which the total expenditure under the various sub-heads of such contingencies must be restricted. No regular allotments from the provincial grant will be made to District Officers, but at the beginning of each financial year they will be informed of the share of the provincial grant assigned to their district. Care should be taken to limit expenditure to the sum so fixed. At the beginning of each official year the Commissioner of Excise will distribute to Collectors the allotments sanctioned by Government for the year Contract contingencies
- 579** The charges to be covered by the grant for contract contingencies are the following — Heads of charges.
- (1) Service postage
 - (2) " telegrams
 - (3) Country stationery, including that used in distilleries and warehouses
 - (4) Hot and cold weather charges
 - (5) Purchase and repairs of furniture
 - (6) Cloth for bastas
 - (7) Carriage of opium

(8) Rates and taxes

(9) Compensation for closing liquor shops during the passage of troops

(10) Other petty contingencies and miscellaneous.

NOTE.—Out of the share of the provincial grant assigned to each district a fixed monthly allowance shall be made to officers in charge of distilleries at the rate of Re 1 per mensem for drugs warehouse, and Rs. 2 per mensem for headquarters, and Re. 1 per mensem for outlying distilleries and warehouses for storage of country liquor. This allowance shall cover country stationery charges, oil for police guards, and all other miscellaneous contingencies connected with the distillery or warehouse.

580 Money to meet contract contingent charges will be drawn from the treasury on bills in such forms as may, from time to time, be prescribed by the Accountant-General for contract contingencies. No sub-vouchers are submitted, except for service postage stamps and telegrams, and no details need be stated beyond the total figure opposite each of the printed heads in the bill form. If any charge occurs which the printed headings do not provide for, the general nature of it should be entered in manuscript under the head "Other petty contingencies and miscellaneous" in the blank space provided. The submission of detailed countersigned bills to the Accountant-General is unnecessary.

581 Disbursing Officers are responsible for keeping and reproducing when required, any sub-vouchers of expenditure except those which they are authorized to destroy under Accountant-General's Circular No 15, dated 24th February 1882.

582 A bill must always be drawn on or immediately before the 31st March of each year for all expenditure up to date. It is contrary to the principle of the contract grant system that expenditure incurred in one year should be, in any way, held over, after being incurred, to be paid out of the grant for the next year.

583 Non-contract contingencies include rewards in Excise cases only.

584 Detailed monthly bills need not be submitted for the countersignature of the Commissioner of Excise or Opium Agent in the case of rewards in Excise or Opium cases. Bills for such rewards, when presented at the treasury for payment, should be accompanied by a certified extract from the judgment or order, authorizing the reward, of the Magistrate trying the case, or of the order of the Collector, Commissioner of Excise or Board, where special rewards are authorized under the rules, together with the vouchers for the payments made. When, in paying rewards to informers in excise and opium cases, it is not considered desirable to disclose the names of the payees, a certificate signed by the Collector, to the effect that the reward has been duly paid, should be submitted to the Accountant-General in support of payment, in lieu of the payee's receipt ordinarily required.

585 Rewards in opium cases are debitable against the head "10, Opium." The adjustment of the charges against this head will be made by the Accountant-General.

586 A separate register shall be kept up for each of the two classes of contingencies, and all rules and orders of the Accounts Department shall be duly observed

Contingent registers to be kept up

587 The following miscellaneous directions regarding the classification and payment of charges are noted for observance —

Miscellaneous directions.

(1) No extraordinary expenditure, such as the purchase of furniture for distilleries or the Collector's office, books, &c, should be incurred without the previous approval of the Commissioner of Excise

(2) Payments on account of compensation for closing country spirits shops during the passage of troops, include (a) the refund of an amount originally credited to "Excise" and (b) 10 per cent calculated on the amount of license fees for the period during which the shop was closed on account of loss of profits. The latter charge only should be debited to contract contingencies. The former will be treated as a refund and adjusted against the separate grant for "Refunds and drawbacks"

(3) Compensation up to Rs 100 in each case may be paid by the Collector on his own authority. In cases where that sum is exceeded, the previous sanction of the Commissioner of Excise must be obtained

(4) Money granted to the Police as rewards in Opium and Excise cases shall be at once sent to the District Superintendent of Police, who shall at once distribute it in cash or by tahsil order, as may be most convenient. If the Police officers concerned should be absent from the district on leave or duty, the District Superintendent of Police shall pay the money into the treasury under head "XXII, Police (Miscellaneous)," rewards to police received from other departments and the public, and on the return of the officers to the district, he shall at once draw and distribute the amount.

CHAPTER XXIII

DISTILLERY APPARATUS

I—Hydrometers and Thermometers

588 All hydrometers, thermometers, sliding scales, testing glasses, books of tables for use with hydrometers, shall be supplied from the stock maintained in the office of the Commissioner of Excise. No hydrometer, thermometer, &c., which has not been issued by the Commissioner of Excise, shall, at any time, be brought into use for the purpose of ascertaining the strength of spirits for the assessment or storage of spirits within distilleries or warehouses for the manufacture or supply of country spirits.

589 The hydrometers at present in stock and in use for testing the strength of spirits are the following —

Supply of
hydrometers,
thermometers,
&c

Description of
hydrometers
supplied

(1)—Sikes's Hydrometer

This is a valuable and delicate instrument, fitted for testing spirits of various strength by the additions of numbered weights to the stem of a metallic float, and accompanied by a book of instructions and tables showing the strength of spirits at various temperatures and indications. The use of the instrument has already been explained in Rule 154 (5). These hydrometers are liable to be thrown out of adjustment by any careless usage which may dent them or otherwise alter their form in any degree, by minute deficiencies in the weights resulting from wear and tear, and, when extreme cleanliness is not enforced, by loss of the gold-plating and consequent action of the acids in the spirit upon the metal of which the instrument is made, and, for this reason, the use of these hydrometers in distilleries and warehouses is interdicted except in case of emergency. Those now in stock may be used for rough estimations by officers on tour, the glass instruments being too fragile for this purpose.

(2)—Casella's Glass Hydrometers

Two patterns of these glass hydrometers have been issued to District Officers—

(a) A single float with long stem attached, regulated to the temperature of 60° Fahrenheit, marked 60 to 90 on stem and graduated to test spirits from 19 under proof to 72.8 under proof.

(b) A pair of floats of the same pattern with shorter stems. The instrument is in two parts to secure easier reading, the parts being marked 45 to 65, and 65 to 85 on the stem, respectively. The two together will, at a temperature of 60° Fahrenheit, test spirits from 19.6 over proof to 55.5 under proof.

The first of these instruments does not mark up to London Proof, except at a lower temperature than is usually met with in Indian practice, and, on the other hand, it will indicate a much weaker strength than is at present prescribed. The two-float hydrometer has been specially manufactured to suit the prescribed issue strengths of spirits, and has a range which includes all the strengths which can possibly be required. The ordinary tables provided with the Sikes's brass hydrometers are applicable to these instruments also. Glass hydrometers must be used exclusively in distilleries in regulating the strength of spirits for storage and issue.

In addition to the foregoing, a glass hydrometer in use in some distilleries has readings on the stem from 45 to 75, and allows of the estimation of spirits from 27° below proof to 5° over proof at any temperature between 56° and 100° F.

590 A full supply of hydrometers will be two sets of glass hydrometers for each distillery, and two Sikes's hydrometers for each Collector's Office for use by officers on tour. A thermometer and a book of tables accompany each hydrometer. Two testing glasses will be supplied to each distillery. No testing glasses will be supplied for use outside the distillery. An ordinary glass tumbler will suffice for estimations on tour.

591 The glass hydrometers, though frail and easily broken, seldom get out of adjustment, but they should nevertheless be tested against one another at intervals. Glass hydrometers not in use should be put away in such a position that the mercury in the bulb may not remain in contact with the sealing wax with which in most patterns the bulb is closed. The thermometer is more likely to get out of order, and special care is necessary to ascertain by frequent testing that its accuracy is maintained.

The brass hydrometers, as has been already observed, need very careful handling to preserve them in adjustment. Where they are in use, they should be tested against a glass hydrometer frequently, and the variation noted and allowed for. In testing brass hydrometers, samples of spirits of different strengths requiring different weights, should be used. It often happens that only the weight most ordinarily in use has become worn, while the instrument itself and the other weights are correct. Testing should be made at as low a temperature as can be obtained. If a high temperature is unavoidable, as is usually the case in the hot weather, the instrument should remain, before reading, immersed for a sufficiently long time to allow for the different rates of expansion of the glass and brass instruments. No sample of spirit should be tested while still warm from the receiver. In non-distillery districts, where there is no glass hydrometer, and the accuracy of the instrument is doubted, it should be sent to the office of the Commissioner of Excise for examination.

592 When the hydrometer in any district is found to be defective, the fact should be reported to the office of the Commissioner

of Excise in the first instance, and a statement submitted showing the readings of the hydrometer at various temperatures as contrasted with those of the glass hydrometer. On receipt of this report, orders will be passed as to the disposal of the hydrometer. Thermometers may conveniently be tested against one another by immersion together in a sample of spirit, or in water for about ten minutes. In no case should a hydrometer be returned without orders. Should a hydrometer or thermometer eventually be pronounced defective, and have to be sent to the office of the Commissioner of Excise for repairs, care must be taken, in the case of brass hydrometers, to have the hydrometer and thermometer separately and carefully packed. The weights should also be wrapped in soft paper as, if they get loose in the box, they are apt to damage the hydrometer.

593 Several instances having come to notice where brass hydrometers had suffered from rough treatment and gave incorrect results, though the injury was not apparent to the unskilled eye, the following observations and instructions on the subject should be followed —

Care in use of brass hydrometers enjoined

(1) Many officers are probably not aware how delicate these instruments are and how easily thrown out of gear. They not only suffer from contact with a hard surface, but even unnecessary friction in putting on and taking off the weight, or in drawing the instrument will reduce its weight, and therefore cause it to mark less than the true alcoholic strength.

(2) In using a hydrometer, great care should be taken that neither instrument nor weight is scratched or dented. A soft pad or cloth should be used for placing them on during use. Before returning them to their cases they should be well washed in clean water, and carefully dried with the selvyt dusters which have been supplied. When not in use, the hydrometer and weights should be kept in their case.

II —Gallon Measures

594 All measures used in the daily storage and issue of spirits in distilleries and bonded warehouses, where such have been established, will be supplied from the stock in the office of, or under the orders of, the Commissioner of Excise. No measure which has not been issued by, or under the orders of, the Commissioner of Excise, shall at any time be brought into use for the storage and issue of spirits.

Gallon measures.

595 From inquiries and observations made in the working of distilleries, the scale of gallon measures has been fixed as follows —

Standard of supply

(1) A distillery issuing over 50,000 gallons yearly—

2 one gallon measures,

3 two " "

1 four " "

(2) A distillery issuing from 25,000 to 50,000 gallons yearly—

2 one-gallon measures,

3 two " "

- (3) A distillery issuing less than 25,000 gallons—
 2 one-gallon measures,
 2 two " "

The same scale will apply to "warehouses

Standard
measures.

596 In addition to the above, each district in which a distillery or warehouse has been established will be supplied with a one-gallon measure to be used exclusively as a standard for testing the accuracy of the measures in daily use. This standard measure shall be kept in the distillery or warehouse in a locked chest, the key of which shall remain in the sole custody of the officer in charge.

Description
of measures
in use.

597 The measures in use are of various pattern, and materials (copper, brass, &c), but all have distinctly engraved on them their capacity, and indications of the extent to which the measure is to be filled to secure correct measuring. Some measures, for instance, have to be filled to neck, while others have to be filled to brim, *i.e.*, to the top of the flange. It is important, both in the interests of distillers and Government, that the indications, which are legibly engraved on the measures, should be strictly followed. The measures most recently supplied are all provided with a flange for convenience in use and prevention of waste, but they are regulated to contain full measure when filled to the neck or throttle only.

III — Locks

Supply of
locks

598 All locks required for the use of distilleries and warehouses for the storage of country spirits or drugs shall be obtained on requisition from the office of the Commissioner of Excise.

Locks to be
of standard
pattern

599 The locks shall be of such standard pattern as the Commissioner of Excise may decide. Locks will be supplied for each store-room and for the distillery gate, and where warehouses for the storage of country spirits or drugs are established, locks will be supplied for these also.

Reserve lock
supplied.

600 A spare lock will be supplied to districts in which locks are in use, to be kept in the Collector's office as a reserve to guard against accidents.

Indents for
locks.

601 In submitting applications for new locks, the necessity must in all cases be briefly explained.

Locks not to
be locally
repaired.

602 It should be clearly understood that the locks supplied should on no account be locally repaired. If the key is lost or broken or the lock, for any other reason, is considered unfit for use, the reserve lock shall be issued to replace it, and the defective lock returned to the office of the Commissioner of Excise with an indent for a new lock.

Locks sup-
plied with
duplicate
keys

603 All locks supplied are provided with duplicate keys. Before issue for use, one of the keys shall be labelled to show the number of the lock and the purpose for which it is employed, and shall be retained in the custody of the Collector or Officer in charge of Excise.

IV—Stock Register

604 Owing to changes of Excise Inspectors, it has sometimes been found impossible to fix the liability for loss of, or careless damage to, distillery apparatus on the person responsible. The following rules have accordingly been framed, with a view to ensure greater care in the use and custody of these valuable instruments.

Register of
distillery
apparatus.

(1) A regular stock register of all distillery apparatus shall be opened and maintained, in Form No 5, Appendix H, in all distilleries by the Excise Inspector. This register will be in addition to the general stock register of the district as prescribed in G. O. No 296/XII—42A, dated 16th March 1887, as amended by Circulars Nos 541 and 821/XII—42A, dated 19th May and 7th July 1887 (Manual of Government Orders, Department XII, page 120, Volume II).

(2) A certain number of pages in the register may conveniently be allotted to (a) hydrometers, (b) thermometers, (c) testing glasses, (d) gallon measures, (e) weights and scales, (f) locks, and (g) miscellaneous, *i e*, books of tables for calculating the strength of liquor, spirit lamps and test tubes for ascertaining the presence of sugar in liquor, &c. In the case of hydrometers, the number borne by the instrument, whether glass or brass, whether complete in case or separate, should be shown. All sets of instruments in boxes, such as the Sikes's brass hydrometers, which include hydrometer, and weights, thermometer and sliding scale, should be recorded as a complete case and not by separate items. In the case of gallon measures, it should be stated whether of copper or brass, and the capacity. In the case of locks, whether English or country-made, and the number and maker's name, if any.

(3) Whenever an Excise Inspector takes over charge of a distillery, he should verify the entries in the stock register by actual enumeration, and give a formal certificate that this has been done, and that the entry as to condition, in column 4 of the register, is correct. Should the condition of any article at time of taking over charge be at variance with that entered in column 4 of the register, a report should be forwarded with the certificate, giving particulars of any deterioration in the condition of the particular article taken over.

(4) Officers in charge of Excise shall, once a year at least, verify the stock of distillery apparatus, and note in their annual reports that this has been done, and whether, in their opinion, due and proper care has been exercised in the use and custody of the articles in stock.

(5) All loss, breakage, defect or damage, whether by accident or otherwise, should immediately be reported by the Excise Inspector to the Officer in charge of Excise, who will submit the report, with his own opinion, through the Collector of the district, for the orders of the Commissioner of Excise. Should the report concern a hydrometer, the instructions in Rule 592 should be followed.

CHAPTER XXIV

DESTRUCTION OF RECORDS

605 The following records may be destroyed after the expiration of the periods specified against each, computed from the 1st October next following the date of the record, provided that the Collector may, at his discretion, direct the retention for a longer period or permanently, of any record which he may consider likely to be useful in the future —

Destruction
of records

Description of paper	Period of retention
Card to be attached to packages of drugs in warehouse	When the packages are removed One year
Pass for removal of spirits to a bonded warehouse	"
Pass for removal of spirits from distillery or bonded warehouse to shops	"
Pass for removal of liquor from wholesale to retail shops	"
Pass for the transport of drugs from the limits of one farm to those of another or within the limits of farm	"
Pass for the import of drugs into the United Provinces	"
Pass for removal of drugs from warehouses into districts	"
Pass for removal of spirits from a distillery worked after the English method	"
Pass for removal from a distillery of spirits rendered effectually and permanently unfit for human consumption	"
Pass for removal of liquor from a brewery	"
Pass for removal of spirits to the Commissariat Department	"
Pass (special) for removal of liquor from a brewery for domestic consumption by accredited individual	"
Pass (special) for removal of spirits from a distillery worked after the English method by accredited individuals	"
Pass for transport of opium from one district to another or from one tahsil to another tahsil in the same district when licensed to different farmers	"
Pass for export of opium from the United Provinces into any foreign state or into another province	"
Pass (special) for country spirits, <i>térs</i> , drugs and opiums and preparations thereof	"
Pass for the possession of opium produced out of India or intoxicating drugs prepared therefrom free of duty	"
Pass for possession of confiscated articles sold by auction	"
Pass for manufacture and sale, wholesale, of tinctures of opium	"
Pass for removal of liquor from a brewery for domestic consumption	"
Permit to licensed druggists	"
Application tendering duty on hemp drugs to be removed from a warehouse	"
Application tendering duty for removal of spirits from a distillery or bonded warehouse	"

Description of paper	Period of retention
Application for removal of drugs from a warehouse	One year
Application of licensed vendor for tapping trees	"
Application for pass for import of drugs into the United Provinces	"
License to work a still within the distillery	"
License for retail sale of country spirits where the distillery system is in force	"
License for wholesale vend of country spirits	"
License for manufacture and vend of native liquor where farming system is in force	"
License for manufacture by Tharus of rice spirits for domestic consumption only	"
License for the manufacture and vend of country spirits where farming system is in force	"
License for the manufacture and retail vend of country spirits where outstill system is in force	"
License to work a distillery after the English method	"
License to work a brewery	"
License for wholesale vend of foreign spirits and foreign fermented liquor	"
License for retail sale of foreign spirits and foreign fermented liquor at hotels and dák bungalows.	"
License for retail vend of foreign spirits and foreign fermented liquor at bars, theatres, &c.	"
License for retail vend of foreign spirits and foreign fermented liquor at Railway refreshment rooms and dining cars	"
License (shop) for retail vend of foreign spirits and foreign fermented liquor for consumption on or off the premises.	"
License for sale of foreign spirits and foreign fermented liquor by auction	"
License for the retail sale of methylated spirits	"
License for the purchase of methylated spirits in excess of one gallon	"
License for farm of the fees for manufacture and vend of country fermented liquor	"
License for manufacture and retail vend of fermented liquor granted by the Collector or the farmer under the country farming system	"
License for the manufacture and retail vend of country fermented liquor granted by the Collector under the shop-to shop settlement system	"
License for the manufacture and retail vend of country fermented liquor granted by the Collector under the tree tax settlement system	"
License to cultivate <i>bhang</i> (hemp plant)	"
License to collect as <i>bhang</i> hemp plants growing spontaneously	"
Lease of farm of fees leviable for the retail sale of intoxicating drugs under section 25, Act XII of 1896	"
License for retail sale of intoxicating drugs granted by a farmer under section 25, Act XII of 1896	"
License for the sale, wholesale, of <i>bhang</i> only granted to a person other than a farmer under section 25, Act XII of 1896	"
License for sale, wholesale, of intoxicating drugs granted to a farmer without a fee under section 25, Act XII of 1896.	"
License for sale, wholesale, of <i>ganja</i> and <i>charas</i> granted to a person other than a farmer under section 25, Act XII of 1896	"
Lease for farm of opium, intoxicating drugs or poppy heads and its counterparts	"

Description of paper	Period of retention.
License for retail vend of opium or poppy heads granted by a farmer	One year
License for retail vend of opium or poppy heads granted by the Collector	"
License for retail vend of opium by treasurer or his agents	"
Statement of sales of country spirits by wholesale vendors of country spirits	Three years
Statement of issues of country spirits to shops under the distillery system	"
Statement of issues of country spirits from warehouse	"
Statement of consumption of country spirits in districts under the distillery system	"
Statement of exports and imports of country spirits by districts under the distillery system	"
Statement showing issues of country spirits from a bonded warehouse	"
Statement showing the consumption of country spirits (quarterly)	"
Statement of breweries in operation (yearly)	"
Detailed list of licenses granted by the Tahsildar for cultivation of the hemp plant	"
Statement of area actually under hemp in the tahsil	"
Abstract list of sales of bhang by licensed cultivators	"
Statement of accounts of licensed brewery	"
Statement of licenses for wholesale and retail vend of English spirits	"
Statement of sales of hemp drugs by farmers	"
Statement of sales of hemp drugs (<i>ganja</i> and <i>charas</i>) by wholesale vendors other than farmers	"
Statement of sales of <i>bhang</i> by wholesale vendors other than farmers	"
Statement of sales of <i>bhang</i> by cultivators of the hemp plant	"
Statement of sales of <i>bhang</i> by collectors of the spontaneously grown hemp plant.	"
Statement showing deposits, withdrawals, and balances of <i>ganja</i> from a warehouse	"
Statement showing deposits, withdrawals and balances of <i>charas</i> from a warehouse	"
Statement of drugs warehouse daes	"
Statement showing consumption of hemp drugs	"
Statement of wholesale prices of <i>ganja</i> at Bhandwa, Central Provinces	"
Statement of wholesale prices of <i>charas</i> at Hoshiarpur and Amritsar in the Panjab	"
✓ Statement of duty free beer supplied to the Commissariat Department by agencies	"
Statement of wholesale prices of <i>ganja</i> at Rajshahi in Bengal	"
Statement showing the consumption of hemp drugs (quarterly)	"
Statement of passes issued for the import of hemp drugs into the Bampur Native State	"
Statement of sales of opium by farmers	"
Statement of receipts, issues and balances of opium and duty realized at a treasury	"
Statement of receipts, issues and balances of opium at a sub-treasury	"
Statement of sales of opium to farmers and licensed vendors from a sub treasury	"
Statement of receipts, issues and balances of country spirits from distillery and warehouse	"

Description of paper	Period of retention
Statement showing opium suits, prosecutions, &c	Three years
Statement of issues of opium from the Gházipur Factory to treasuries in the United Provinces	"
Statement showing the consumption of opium sold (quarterly)	"
Statement of opium despatched over the section of the Indian Midland Railway line between Agra and Gwalior	"
Statement of opium despatched over the Rajputána Malwa Railway through Agra	"
Statement of petty cases of opium smuggling from British and from Native States	"
Statement of opium suits instituted in a sub-division	"
Statement of fines imposed and rewards paid in opium cases	"
Report of cases instituted under the Excise and Opium laws	"
Statement of demands, collections and balances of license fees	"
Statement of exports from one district to another (monthly)	"
Statement of receipt and charges	"
Statement of treasury receipts and payments on account of excise	"
Statement of issues of country spirits, drugs, and opium to shops in tahsils	"
Statement of demands, collections and balances of Excise revenue (quarterly)	"
Statement of licenses for retail and wholesale vend of English spirits (quarterly)	"
Statement of remissions of irrecoverable excise balances	"
Statement of re sales of excise shops (half yearly)	"
Statement of shops sold under the auction system	"
Statement of shops licensed under the fixed fee system	"
List of shops sold under the auction and fixed fee systems	"
List of trees to be tapped	"
Memorandum to accompany applications for compensation for closing <i>abkdris</i> shops during the passage of troops	"
List of licenses for retail sale of country spirits, drugs and opium under the farming system	"
Warehouse pass book	"
Bond for removal of liquor from a brewery without payment of duty	"
Certificate for refund of duty on liquor returned unsold to a brewery	"
Receipt for warehouse dues	"
Receipt for duty for removal of spirits from a distillery or bonded warehouse	"
Receipts for security deposits	"
Pass book for drugs deposited in a warehouse	"
Opium shop pass book	"
Statement of services of Excise officials	"
Budget estimates of receipts and charges	"
Statement of officials over 55 years of age	"
Nominal roll of distillery servants	"
Indent for forms	"
Consolidated indent for forms	"
Nominal roll of villages in which poppy cultivation is permitted	"
Appendices to Excise Administration Report	"
Statement of receipts and charges	"
Report of <i>tdris</i> Jamadar	"
Opium indent	"
Estimate of opium	"
Chart of excise sales	"

Description of paper	Period of retention
List of excise defaulters and persons ineligible for future excise contracts	Three years
Statement of valuable ordnance and other Government stores	Six years.
Statement showing changes in the stock book	"
Statement of expenditure on stores	"
Register of deposits and withdrawals of spirits in bonded warehouses	"
Register of malt liquor manufactured, issued from and remaining in store in a brewery	"
Register of malt liquor returned unsold to a brewery	"
Register of spirits in store in distilleries worked after the English method	"
Register of issues and duty in distilleries worked after the English method	"
Register of passes for removal of spirit from distilleries worked after the English method	"
Register of deposits and withdrawals of spirits in ungauged store room	"
Register of deposits and withdrawals of spirits in gauged store room	"
Register of receipts, issues and balances of country spirits in a distillery (daily)	"
Register of sales and demands yearly	"
Register of licenses granted under the fixed fee system	"
Register of all sanctioned shops	"
Settlement record of all shops or farms to be sold under each branch of excise revenue under the auction system	"
Register of licenses granted to cultivate the hemp plant	"
Register of passes for the import of drugs into the United Provinces	"
Register (personal) of deposits and withdrawals of <i>ganya</i> in the warehouse	"
Register (personal) of deposits and withdrawals of <i>charas</i> in the warehouse.	"
Register of passes for removal of drugs from warehouse into districts	"
Register of dues in a warehouse	"
Register of daily sales of opium to licensed vendors	"
Register of sales of country spirits by wholesale vendors of country spirits	"
Register of daily transactions of opium under double lock in a treasury or sub-treasury	"
Register of daily sales of opium under single lock in a treasury or sub-treasury	"
Register of casks in the ungauged and gauged store room	"
Register of receipts.	"
Excise ledger	"
Register of import and export of drugs	"
Brief report on modifications in existing excise arrangements	"
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Conservancy Fund Account	"
Register of the number of gallons of country spirits issued to each shop within a distillery circle (daily)	"
Register of deposits, withdrawals of <i>ganya</i> in a warehouse (daily)	"
Register of deposits, withdrawals of <i>charas</i> in a warehouse (daily)	"
Register of sales of opium to licensed vendors (monthly)	"
Register of distillery apparatus	"

Description of paper	Period of retention
Stock book of excise forms	Twelve years.
Return of permit authorizing the passage of opium from one Native State or other in Central India or Bhopals to another Native State in the Central India Agency by the Indian Midland Railway (yearly).	"
Return showing the import of opium into stations on the Jabalpur-Jabalpur-Jabalpur and Jabalpur-Gwalior Sections of the Indian Midland Railway	"
Excise Settlement Report and appendices	"
Annual Excise Reports	"
Ordinary inspection book	Permanent
Special inspection book	"
Tour diaries	"
Excise note book	"

List of records and papers to be destroyed.

606 During the month of October in each year, a list shall be prepared by each Tahsildar, by the officer in charge of a distillery or drugs warehouse, and by the clerk in the Collector's office of the records and papers which, under the preceding rules, are liable to destruction. These lists shall be submitted to and laid before the Collector or the Officer in charge of Excise for orders, and as soon as sanction is recorded thereon, the records or papers shall be destroyed and a certificate recorded at foot of the list that this has been effectually done. This list shall then be permanently preserved for future reference. It must be distinctly understood that no records or papers whatever may be destroyed without the previous sanction of the Collector or the Officer in charge of Excise as provided above.

CHAPTER XXV

BLANK BOOKS AND FORMS

607 Collectors shall submit, by the 1st May in each year to the Commissioner of Excise, an indent for all blank books and forms for the requirements of the district for the next ensuing excise year Collector's indent

608 The indent shall contain the headings given in Form No 44, Appendix I, in column 2 of which will be found a complete list of the sanctioned forms of the department Form of indent

609 To ensure regularity in supply, indents should be punctually submitted on or before the prescribed date, so that they may be checked and sufficient time allowed the Press for their printing and supply by the end of August This rule must be carefully observed, as inattention to it will frustrate all the Press arrangements for economical working Indent to be punctually submitted.

610 No supplementary indents will be permitted except in the most urgent and special cases, which must be fully explained. When, however, the submission of a supplementary indent becomes necessary it should be drawn up in the form of indent, and the necessary entries regarding balance, &c., made in respect of the books or forms required Supplementary indents.

611 A provincial indent for all books and forms will be forwarded to the Superintendent, Government Press, Allahabad, by the 1st June, and he will supply Collectors with the number passed for the district direct Forms received from the Press should be carefully checked with the advice note before the latter is returned to the Superintendent, Government Press Supply of books and forms

612 A stock-book of excise forms and registers will be kept up in the Collector's office in Form No 6, Appendix H Stock book of forms and registers to be kept up

613 Forms should be kept, as far as possible, in open racks and in separate compartments A note of the number of forms received and issued, and of the balances in the compartment after each receipt or issue, should be placed in each compartment. Custody of forms

614. No forms or registers, other than those sanctioned, should be brought into use in the Department without the express sanction of the Commissioner of Excise, and on no account whatever should forms or registers be printed at a private press Use of other than sanctioned forms prohibited.

615. Forms for use in the Account and other Departments must be indented for under the orders of the departments concerned. Prescribed forms of other departments.



THE EXCISE MANUAL.

PART I.

LAW S

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